

ANNO QUINQUAGESIMO SEXTO

GEORGII III. REGIS.

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in *Ireland*, or any Arrears of ſuch Duties, or any Fine, Penalty, or Forfeiture relating to the ſame, or for making or allowing any Abatement of ſuch Duties which ſhall or may have been incurred or become due, or to which any Perſon may have become entitled, or as they or any of them relate or relates to any Drawbacks to which any Perſon may have become entitled on or before the Commencement of this Act; and that all and every the Regulations and Proviſions, Powers and Authorities, contained in the ſaid recited Acts, or any of them, ſhall be and remain in full Force and Effect for the charging, recovering, levying, and paying the ſaid Duties and Arrears thereof, Fines, Penalties, and Forfeitures, and for making or allowing any ſuch Abatement or Drawback as if this Act had not been made:

Exceptions with reſpect to Paper Hangings.

Provided always, that nothing herein contained ſhall extend to repeal or affect ſo much of an Act made in the Forty-ſeventh Year of His ſaid Majeſty's Reign, recited and referred to in the ſaid Act of the Fifty-fifth Year aforeſaid, as makes perpetual an Act paſſed in the Forty-fifth Year of His ſaid Majeſty's Reign relating to Paper Hangings printed, painted, or ſtained in *Ireland*: Provided alſo, that ſo much of the ſaid Act of the Forty-fifth Year aforeſaid, relating to Paper Hangings printed, painted, or ſtained in *Ireland*, and ſo made perpetual by the ſaid recited Act of the Forty-ſeventh Year aforeſaid, ſhall, ſave and except as the ſame is altered by an Act of

55 G. 3. c. 106.

the laſt Seſſion of Parliament, intituled *An Act to make further Proviſions for collecting and ſecuring the Duties of Exciſe on Paper printed or ſtained in* Ireland, *to ſerve for Hangings or other Uſes*, be and remain in full Force and Effect to all Intents and Purpoſes whatſoever.

Paper of the Firſt Claſs:

II. And be it further enacted, That all Paper (other than ſuch Brown Paper as is herein-after deſcribed and mentioned) and not being Glazed Paper for Clothiers or Hot Preſſers Uſe, or Sheating or Sheathing Paper, or Button Paper or Button Board, ſhall be denominated, deemed, and taken to be Paper of the Firſt Claſs; and all ſuch Paper herein deſcribed, to be of the Firſt Claſs ſhall be liable to and ſhall be chargeable with a Duty of Three-pence *per* Pound Weight Avoirdupoiſe thereof, chargeable on Paper made in *Ireland*, in and by an Act made in the Forty-ſeventh

47 G. 3. Seſſ. 1. c. 18.

Year of His preſent Majeſty's Reign, intituled *An Act to grant to His Majeſty certain Inland Duties of Exciſe and Taxes in* Ireland, *and to allow certain Drawbacks in reſpect thereof, in lieu of former Duties of Exciſe, Taxes, and Drawbacks*, and ſhall be deemed and taken to all Intents and Purpoſes to be Paper of the Deſcription therein charged with the ſaid

Of the Second Claſs:

Duty of Three-pence *per* Pound; and that all Brown Paper made of Old Ropes or Cordage only, or of Old Ropes or Cordage mixed with refuſe Materials only without waſhing or whitening the ſame, or any of them, and without ſeparating or extracting the Pitch or Tar, or any Part therefrom, or from any of them; and all Button Paper or Button Board ſhall be reſpectively denominated, deemed, and taken to be Paper of the Second Claſs, and ſhall be liable to and chargeable with the Duty of One Penny *per* Pound, mentioned in the ſaid laſt recited Act of the Forty-ſeventh Year aforeſaid, and ſhall be deemed and taken to all Intents and Purpoſes reſpectively to be Paper of the Deſcription therein charged

Of the Third Claſs.

with the ſaid Duty of One Penny *per* Pound; and that all Paſteboard, Millboard and Scaleboard, and Paper commonly called by the Name of Sheating or Sheathing Paper, and all Glazed Paper for Clothiers and Hot

Preſſers

Preſſers Uſe, ſhall be denominated, deemed, and taken to be Paper of the Third Claſs, and ſuch Paſteboard, Millboard, and Scaeboard, and Sheating or Sheathing Paper, ſhall be liable to and chargeable with the Duty of One Pound *Britiſh* Currency for every Hundred Weight mentioned in the ſaid laſt recited Act of the Forty-ſeventh Year aforeſaid; and ſuch Glazed Paper for Clothiers and Hot Preſſers ſhall be liable to and chargeable with the Duty of Five Shillings for every Hundred Weight mentioned in the ſaid laſt recited Act of the Forty-ſeventh Year aforeſaid; and that all Paper which ſhall be made in *Ireland* ſhall be claſſed and denominated accordingly.

Before Licence is granted, Paper Maker to deliver to the Officer of the Diſtrict Account of Mill, Apparatus, &c.

III. And be it further enacted, That every Perſon in *Ireland* who ſhall keep a Mill or Mills containing any Engine, Vat, Wet Preſs, Utenſil, or Veſſel for making Paper, ſhall make out, ſign, and deliver to the Collector or other Officer in charge of the Collection of the Diſtrict in which the Mill or Mills of ſuch Perſon ſhall be ſituate, an Account in Writing, to be entered and regiſtered in the Office of Exciſe of ſuch Diſtrict, containing his or her Name or Names, and Place or Places of Abode, and the Place or Places where ſuch Mill or Mills ſhall be ſituate, and ſpecifying every Mill, and every Work Houſe, Drying Houſe, Store Houſe, or other Place belonging or appertaining thereto, and the Situation thereof reſpectively, and alſo ſpecifying the Number and Situation of each and every Engine, and of each and every Vat, Wet Preſs, Utenſil, and Veſſel reſpectively kept in any ſuch Mill or Mills, and the Number of Cubic Feet in every ſuch Engine, computed in Manner as in and by this Act is directed; and if any Paper Maker ſhall keep any Store or Warehouſe for the ſtoring or keeping of any Paper, ſuch Store or Warehouſe not belonging to his or her Mill, every ſuch Paper Maker ſhall alſo ſpecify in ſuch Account every ſuch Store and Warehouſe, and the Place where the ſame is reſpectively ſituated; and in ſuch written Account the Perſon making the ſame ſhall diſtinguiſh every ſuch Mill, Work Houſe, Warehouſe, Drying Houſe, Store Houſe, or other Place, and every ſuch Engine, Vat, Wet Preſs, Utenſil, and Veſſel, by ſeparate Numbers relating to each, in Arithmetical Progreſſion, beginning with Number One; and upon ſome viſible Part of every ſuch Engine, Vat, Wet Preſs, Utenſil, and Veſſel, and upon the Door of every ſuch Mill, Work Houſe, Warehouſe, Drying Houſe, Store Houſe, or other Place, ſhall paint or cauſe to be painted with Oil Colour in Black upon White Ground, or White upon Black Ground, and ſhall keep them ſo painted in a viſible and legible Manner, the Number of each ſuch Engine, Vat, Wet Preſs, Utenſil, or Veſſel, beginning as aforeſaid with Number One, and of each ſuch Mill, Work Houſe, Warehouſe, Drying Houſe, Store Houſe, or other Place reſpectively, in conformity with ſuch Account, beginning in like Manner as aforeſaid with Number One; and the Collector of Exciſe or other Officer in charge of the Collection of the Diſtrict ſhall file or enter and regiſter ſuch Account in the Office of Exciſe of the Diſtrict, and ſhall grant a Certificate of ſuch Account and Regiſtry, by giving a Copy thereof, ſigned by him; and before any Licence ſhall be granted to any Perſon to keep a Mill or Mills for making Paper, ſuch Perſon ſhall make out, ſign, and deliver ſuch Account as aforeſaid, and ſuch Certificate as aforeſaid ſhall be produced to the Perſon empowered to grant ſuch Licence.

Number to be painted on the Engines, &c.

Account to be regiſtered at the Exciſe Office.

IV. And

Paper Maker to enter into Bond.

IV. And be it further enacted, That before any Licence ſhall be granted to any Perſon or Perſons in *Ireland*, to keep a Mill or Mills for making Paper, the Perſon or Perſons requiring ſuch Licence ſhall with Two ſufficient Sureties execute a Bond to His Majeſty in the penal Sum of Three hundred Pounds for each and every Engine intended to be kept by ſuch Perſon or Perſons conditioned to pay all ſuch Sum and Sums of Money as, by virtue of this Act or any other Act or Acts in force or to be in force in *Ireland*, ſuch Perſon ſhall be chargeable with, and alſo to pay and ſatisfy all Penalties to which ſuch Perſon ſhall or may become liable under this Act or any other Act or Acts to be in force, relating to the regulating or ſecuring the Collection of the Duties on Paper made in *Ireland*; and in every ſuch Licence ſhall be expreſſed the Number of Engines intended to be kept by ſuch Perſon or Perſons.

Licence to expreſs the Number of Engines to be kept.

Penalty on Perſons uſing any Engine or Utenſil before delivering in Account to the Officer; neglecting to mark the Number; or giving in a falſe Account.

V. And be it further enacted, That if any Perſon ſhall make any Paper of any Sort or Kind whatever, or ſhall make uſe of any Engine, Vat, Wet Preſs, Utenſil, or Veſſel, or any Mill, Work Houſe, Warehouſe, Drying Houſe, Store Houſe, or other Place, for the making, drying, or keeping of any Paper whatever, before ſuch Perſon ſhall have made out, ſigned, and delivered ſuch Account as aforeſaid, or ſhall omit to paint or cauſe to be painted in Manner herein-before directed, or to keep painted in a viſible and legible Manner upon each ſuch Mill, Engine, Vat, Wet Preſs, Utenſil, and Veſſel, Work Houſe, Warehouſe, Drying Houſe, Store Houſe, or other Place reſpectively, the Number thereof reſpectively in conformity with ſuch Account, every ſuch Perſon ſhall forfeit the Sum of One hundred Pounds, and that all Paper of every Sort or Kind whatever, which ſhall be found in any Mill, Warehouſe, Work Houſe, Drying Houſe, Store Houſe, or other Place, of which ſuch Account ſhall not have been made out, ſigned, and delivered, as is by this Act required, ſhall be forfeited, and may be ſeized by any Officer of Exciſe in *Ireland*; and that if any Perſon ſhall keep any ſuch Mill or Mills as aforeſaid, and ſhall omit to make out, ſign, and deliver ſuch Account as is by this Act directed, of each and every Engine, Vat, Wet Preſs, Utenſil, or Veſſel, or of the Number of Cubic Feet in each and every Engine, or ſhall make or deliver any falſe Account of any Engine, Vat, Wet Preſs, Utenſil, or Veſſel, or of the Cubic Feet in any Engine, every ſuch Perſon ſhall forfeit the Sum of One hundred Pounds, together with each and every Engine, Vat, Wet Preſs, Utenſil, and Veſſel, whereof no ſuch Account or any falſe Account ſhall have been made.

Licence to be taken out before making Paper.

Penalty.

VI. And be it further enacted, That if any Perſon ſhall make any Paper of any Sort or Kind whatever, or ſhall make uſe of any Engine, Vat, Wet Preſs, Utenſil, or Veſſel, or any Mill, Work Houſe, Warehouſe, Drying Houſe, Store Houſe, or other Place for the making, drying, or keeping of any Paper whatever, without ſuch Perſon having firſt had and obtained a Licence according to Law to keep a Mill or Mills for making Paper, and having the ſame in force, every ſuch Perſon ſhall forfeit the Sum of One hundred Pounds; and every Engine, Vat, Wet Preſs, Utenſil, or Veſſel for making Paper, and all Paper of any Sort or Kind whatever, and all Materials for making Paper, which ſhall be found in any Mill for which a Licence in force ſhall not have been duly granted, or in any Work Houſe, Warehouſe, Drying Houſe, Store Houſe, or other Place belonging or

appertaining to such Mill, or belonging to any Paper Maker, shall be forfeited and may be seized by any Officer of Excise.

VII. And be it further enacted, That if any Paper Maker shall from Time to Time intend to alter the Dimension of any Engine of which such Account as aforesaid shall have been delivered, or if any Paper Maker shall intend to keep or make use of any Engine or Engines, Vat or Vats, Wet Press or Wet Presses, in Addition to or in the Stead or Place of any Engine or Engines, Vat or Vats, or Wet Press or Wet Presses, or any Utensil or Vessel, or any Work House, Warehouse, Drying House, Store House, or other Place of which such Account as aforesaid shall have been delivered, it shall and may be lawful for such Paper Maker so to do upon giving Notice in Writing to the Commissioners of Inland Excise and Taxes in *Ireland*, and also to the Surveyor and Gauger in charge of the Mill of such Paper Maker, and upon an Account being made out, signed, and delivered, in Manner aforesaid and registered as aforesaid, and specifying the Number of Cubic Feet contained in any such Engine, and also all such other Particulars as are required as aforesaid, Six Days at the least before such Paper Maker shall make use of any such Engine, Vat, or Wet Press, Utensil or Vessel, or Work House, Drying House, Store House, or other Place; and such Paper Maker shall in such Notice and Account respectively hereby required to be given of such altered or other Engine, Vat, or Wet Press, Utensil, or Vessel, or Work House, Warehouse, Drying House, or other Place, express that the same is or are, as the Case may be, an altered Engine, and also the Number thereof, or an additional Engine, Vat, or Wet Press, Utensil, or Vessel, or Work House, Drying House, Store House, or other Place, is or are intended to be kept or used in the Place and Stead of a former Engine, Vat, or Wet Press, Utensil, or Vessel, or Work House, Drying House, Store House, or other Place; and such additional or other Engine, Vat, or Wet Press, Utensil, or Vessel, or Work House, Drying House, Store House, or other Place, shall be numbered in Manner before directed.

Notice to be given of Intention to alter the Dimensions of Engines, or of increasing their Number.

VIII. And be it further enacted, That every Paper Maker shall, before commencing to work any Engine at any Time after the Commencement of this Act, or at any Time within any Year for which such Paper Maker shall be licensed to keep any Mill for the making of Paper, and so in like Manner before re-commencing to work any Engine after any Discontinuance in such Year as herein-after provided, give Six Days Notice in Writing to the Commissioners of Inland Excise and Taxes in *Ireland*, and to the Collector or other Officer in charge of the Collection of the District, and to the Surveyor and Gauger in charge of the Mill of any such Paper Maker, distinguishing each such Engine by the Number and Content thereof, as the same is described in the Account by this Act required to be made out by such Paper Maker, and setting forth the Day and Hour when such Paper Maker intends to commence or re-commence so to work any Engine; and any such Paper Maker who shall make any Paper, or shall have any Stuff or Material in Process for making the same into Paper, without having given such respective Notices in Manner by this Act directed, shall, for every such Offence, forfeit and pay the Sum of Two hundred Pounds; and no other Day shall be mentioned in any such Notice of Commencement

Notice to be given before commencing or re-commencing to work any Engine, to the Commissioners and to the Collector, &c. of the District.

Penalty.

The Period to be the Sixth of the Month.

or Re-commencement to work any Engine other than the Sixth Day of ſome Month in the Year; and the Officer ſhall attend at the Day and Time which ſhall be ſpecified in any ſuch Notice of Recommencement, and ſhall open the Lock and Faſtenings of ſuch Engine.

Penalty if Engine exceed Three Cubic Feet beyond the Quantity mentioned in the Return.

Charge to be made on the encreaſed Content of ſuch Engine.

IX. And be it further enacted, That if the Content of any Engine of which an Account, Return, or Notice ſhall have been ſo given, ſhall exceed by Three Cubic Feet the Number of Cubic Feet which ſhall have been mentioned in ſuch Return, Account, or Notice, as being the Content of ſuch Engine, the Paper Maker in whoſe Mill ſuch Engine ſhall be found of ſuch greater Content, ſhall for every ſuch Offence forfeit the Sum of Fifty Pounds, and a new and correct Return ſhall be forthwith given by ſuch Paper Maker; and it ſhall and may be lawful for any Officer of Exciſe whatever, within Ten Days next after the Fifth Day of any Month in which it ſhall have been or ſhall be diſcovered that ſuch Engine of ſuch greater Content as aforeſaid was worked or uſed, to make a Return to the Collector or other Officer in charge of the Collection of the Diſtrict in which ſuch Mill ſhall be ſituate, of all ſuch Sum or Sums of Money as ſuch Paper Maker would be chargeable with in reſpect of ſuch increaſed Content of ſuch Engine, for the Period or Periods from the Time mentioned in the previous Notice of the commencing or re-commencing the working of ſuch Engine to ſuch Fifth Day of the Month on which it ſhall have been diſcovered that ſuch Engine was ſo worked or uſed, and ſuch Return ſhall be a Charge on every ſuch Paper Maker, who ſhall pay the Duty appearing by ſuch Return to be due and payable, within Fourteen Days next after ſuch Return ſhall have been made, or in Default of ſuch Payment, ſhall forfeit the Sum of Twenty Pounds, together with a Sum equal to Double the Duty ſo returned and charged.

Penalty.

Officer may enter Mills and take an Account of Engines, &c.

Penalty on Obſtruction.

X. And be it enacted, That it ſhall and may be lawful for any Officer or Officers of Exciſe at any Time in the Day-time to enter into any Mill of any Paper Maker, and to meaſure and take an Account of each and every Engine, Vat, and Wet Preſs in ſuch Mill; and if any Paper Maker, or his or her Servant, ſhall not on Demand made by any Officer of Exciſe at ſuch Mill or at the Dwelling Houſe of ſuch Paper Maker admit ſuch Officer and Officers into ſuch Mill, or ſhall not permit ſuch Officer and Officers to view, meaſure, and take an Account of all and every ſuch Engines, Vats, and Wet Preſſes as aforeſaid; or if any Paper Maker ſhall not on the Demand of any Officer of Exciſe clear or cauſe to be cleared all Stuff and Materials out of each and every Engine which ſuch Officer may require ſo to be cleared in order to enable him to meaſure the ſame, every ſuch Paper Maker ſhall for every ſuch Neglect or Refuſal by him or her, or his or her Servant, forfeit the Sum of Fifty Pounds.

Account of Paper, &c. may be taken by Officer at all Times.

XI. And be it enacted, That it ſhall and may be lawful for any Officer or Officers of Exciſe from Time to Time and at all Times by Day or by Night, but if in the Night, then in the Preſence of a Conſtable or other Officer of the Peace, to enter into all and every the Mills, Work Houſes, Warehouſes, Drying Houſes, Store Houſes, Rooms, or other Places of any Paper Maker, and by Weighing, Tale, or otherwiſe, as to ſuch Officer or Officers ſhall ſeem meet, to take an Account of the Kinds and Quantities

of the Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, which ſhall be found therein, and to make Returns purſuant to this Act.

Paper Maker for each Engine to pay Monthly after he Rate of 10s. for every Cubic Foot of the Content.

XII. And be it further enacted, That from and after the Commencement of this Act, every Paper Maker in *Ireland* ſhall for and in reſpect of each and every Engine kept or uſed by ſuch Paper Maker for the making of Paper of any Sort or Kind whatſoever, or which ſhall be employed in preparing any Stuff for making Paper of any Sort or Kind whatever, be charged with and ſhall pay for each and every Calendar Month in the Proportion and at the Rate or Sum of Ten Shillings *Britiſh* Currency for each and every Cubic Foot of the computed Content of each and every ſuch Engine, taken according to the greateſt Length, Depth, and Breadth thereof, without any Allowance or Deduction whatever, for or on account of any Peculiarity of Shape or Form of ſuch Engine, or of any Machinery, or other Matter or Thing, which ſhall or may be contained therein, or on any other Account, and which ſaid Rate or Sum ſhall be charged and chargeable, and paid and payable as and for the Duty in reſpect of the Quality and Weight of ſuch Quantity of Paper as may be produced from any ſuch Engine within each ſuch Month as aforeſaid.

Officer to make a Return of the Amount of the Monthly Rates, and alſo of the Sorts of Paper made and weighed within the Month, and of the Duty thereon.

XIII. And be it further enacted, That the Officer or Officers of Exciſe in charge of any Paper Mill of any Paper Maker in *Ireland* ſhall, within Ten Days after the Fifth Day of every Month, while any Engine or Engines of any Paper Maker ſhall be working, or ſhall be chargeable as working, make Return to the Collector of Exciſe, or other Officer in charge of the Collection of the Diſtrict in which ſuch Paper Mill ſhall be ſituate, of the Amount of the Monthly Rates or Sums hereby directed to be charged, for the Month ending on ſuch Fifth Day of the Month, in reſpect of all and every Engine or Engines kept or uſed by ſuch Paper Maker at any Time in each and every ſuch Month, and alſo of the Quantity, Quality, and Weight of all Sorts of Paper, if any, which ſhall have been weighed at ſuch Mill, and in the Courſe of ſuch Month, and of the Duty chargeable thereon, in reſpect of the Quality and Weight of ſuch Paper; and every ſuch Return ſhall be a Charge on the Paper Maker to the Amount of the Monthly Rate or Sum payable under this Act in reſpect of all and every ſuch Engine or Engines, in caſe there ſhall not have been any Paper of any Sort whatever weighed at ſuch Mill in ſuch Month, or in caſe the Duty chargeable in reſpect of the Quality and Weight of the Paper which ſhall have been weighed at ſuch Mill in ſuch Month ſhall be leſs than the Rate or Sum chargeable as aforeſaid for all and every ſuch Engine or Engines for ſuch Month, and every ſuch Paper Maker ſhall pay the Sum ſo charged and returned; and in caſe the Duty chargeable in reſpect of the Quality and Weight of all Paper of every Claſs, Denomination, and Kind ſpecified in ſuch Return as weighed within ſuch Month, ſhall amount to or exceed the Amount of the Rate or Sum payable in reſpect of all and every ſuch Engines as aforeſaid, or in caſe any Engine ſhall not be chargeable in any Month, then the Return of the Officer ſhall be a Charge on ſuch Paper Maker for the Amount of the Duty ſo chargeable in reſpect of the Quality and Weight of ſaid Paper which ſhall have been ſo weighed in any ſuch Month reſpectively as aforeſaid, and ſuch Paper

Charge to be made on the Paper Maker in either of thoſe Caſes.

Paper Maker ſhall pay the Duty appearing by ſuch Return and Charge to have become due and payable, within Three Months after the End of the Month for which ſuch Return and Charge ſhall have been made; and every ſuch Paper Maker ſhall, for every Default in Payment of any ſuch Duty, forfeit the Sum of Twenty Pounds, together with a Sum equal to Double the Amount of the Sum ſo returned and charged, and which ſhall be ſo payable as aforeſaid; and every ſuch Officer ſhall and he is hereby required to leave a true Copy of ſuch Return in Writing, under his Hand, with every ſuch Paper Maker, or at ſuch Paper Mill, upon Pain of forfeiting Twenty Pounds for every Neglect or Omiſſion in ſo doing.

Penalty.

Copy of ſuch Return to be left with the Paper Maker.

If no Paper be weighed within the Month, Commiſſioners to make an Allowance of the Duty chargeable on the Engines;

XIV. Provided always, and be it further enacted, That in caſe in any Month in which any Paper Maker ſhall have commenced working in any Year, upon ſuch Paper Maker taking out Licence for ſuch Year, there ſhall not be weighed any Paper in ſuch Month in which ſuch Paper Maker ſhall have ſo commenced working, it ſhall and may be lawful to and for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, to make an Allowance of the Duty chargeable in reſpect of the Engine or Engines of ſuch Paper Maker, chargeable as working in ſuch Month, either out of the Exceſs Duties chargeable in reſpect of the Quality and Weight of any Paper weighed in any Month or Months in which the Duty ſo chargeable in reſpect of the Quality and Weight ſhall exceed the Duty chargeable in reſpect of the Engine or Engines chargeable as working in ſuch Month or Months, or out of the Duties chargeable in reſpect of the Quality and Weight of any Paper which ſhall remain on the Hands of ſuch Paper Maker not weighed or charged with Duty until after the Time of ſuch Paper Maker's diſcontinuing to work: Provided alſo, that in caſe in any Month in which any Paper Maker ſhall have ſo commenced working as aforeſaid, that the Duty chargeable in reſpect of the Quality and Weight of all the Paper weighed in ſuch Month, ſhall be leſs than the Duty chargeable in reſpect of the Engine or Engines of ſuch Paper Maker chargeable as working in ſuch Month, it ſhall and may be lawful for the ſaid Commiſſioners of Exciſe, or any Three of them, in like Manner to make Allowance to ſuch Paper Maker of the Difference between the Duty chargeable in reſpect of ſuch Engine or Engines, and the Duty chargeable in reſpect of the Quality and Weight of the Paper weighed in ſuch Month.

and where the Duty chargeable on Quality and Weight ſhall be leſs than the Duty on the Engine, an Allowance may alſo be made.

Notice to be given of the diſcontinuing to work Engines.

XV. And be it further enacted, That every Engine, from the Day mentioned in any Notice for commencing or recommencing to work, ſhall be preſumed to be kept regularly at work from that Day until the End of the Year for which the Paper Maker ſhall be licenſed, and ſhall be chargeable and charged accordingly, unleſs the working of any ſuch Engine ſhall be diſcontinued in Manner herein-after mentioned; that is to ſay, if any ſuch Paper Maker ſhall at any Time be deſirous of diſcontinuing the working or uſing any Engine or Engines in his or her Paper Mill, it ſhall and may be lawful for ſuch Paper Maker ſo to do, provided that ſuch Paper Maker ſhall give Notice in Writing of ſuch Intention to diſcontinue ſuch working to the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, and to the Collector or other Officer in charge of the Collection of the Diſtrict in which ſuch Paper Mill is ſituate, and to the Surveyor and Gauger in charge of ſuch Paper Mill, Six Days at the leaſt previous to

the Day mentioned therein for diſcontinuing the ſame, diſtinguiſhing each ſuch Engine by the Number and Content thereof reſpectively, as the ſame ſhall have been or ought to have been ſet forth in the Account required to be made out by ſuch Paper Maker under this Act, and ſpecifying the Hour of the Day at which ſuch working is ſo intended to be diſcontinued: Provided always, that no other Day ſhall be mentioned in any ſuch Notice for ſuch Diſcontinuance, except only the Fifth Day of the Month; and that the Hour of the Day to be ſpecified in ſuch Notice ſhall be ſome Hour before Twelve of the Clock at Noon on ſuch Day; and at the Day and Hour ſpecified in ſuch Notice the Officer in charge of ſuch Paper Mill ſhall attend and ſee that ſuch Engine is no longer at work; and the Officer in charge of the Paper Mill ſhall not charge the Paper Maker with any Duty, in reſpect of ſuch Engine ſo diſcontinued as aforeſaid, for any Month in which the working of ſuch Engine ſhall be diſcontinued in Manner aforeſaid, any Thing herein-before contained to the contrary notwithſtanding.

Engines to be faſtened and locked at the Time ſpecified for Diſcontinuance.

XVI. And be it further enacted, That at the Time ſpecified in any ſuch Notice of Diſcontinuance it ſhall and may be lawful for any Officer of Exciſe, and he is hereby required to faſten and lock each and every Engine, the working of which ſhall be intended to be diſcontinued, in ſuch Manner as the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, ſhall have directed and appointed, or ſhall direct and appoint; and for that Purpoſe it ſhall and may be lawful for the ſaid Commiſſioners, or any Three of them, from Time to Time to make and iſſue ſuch Orders and Directions as they ſhall think expedient to the ſeveral Paper Makers and Officers for the faſtening or locking of any Engine, and all and every ſuch Orders and Directions ſhall be complied with and obeyed by every ſuch Paper Maker and Officer; and if any Paper Maker ſhall refuſe or neglect to comply with or obey any ſuch Orders or Directions which ſhall have been or ſhall be made and iſſued, every ſuch Paper Maker ſhall forfeit for every ſuch Offence the Sum of Twenty Pounds.

Penalty.

Obſtructing Officer.

XVII. And be it further enacted, That if any Officer ſhall be prevented by any Perſon at ſuch Mill from faſtening and locking any Engine, the working of which ſhall be ſo intended to be diſcontinued, or in caſe of ſuch Mill being locked, and no Perſon appearing to give Entrance to ſuch Officer, or if any ſuch Engine ſhall in any Event not be faſtened or locked in Manner aforeſaid by Default of ſuch Paper Maker, or if at any Time ſubſequent to the Time any ſuch Engine ſhall have been faſtened or locked, any ſuch Engine ſhall be found not be faſtened and locked purſuant to the Directions of this Act, or if any Roller, Plate, Lighter, or Braſſes ſhall be found in any ſuch Engine, unleſs due Notice ſhall have been given, purſuant to the Directions of this Act, of the Intention of re-commencing to work ſuch Engine, every ſuch Paper Maker ſhall, in each and every the reſpective Caſe and Caſes aforeſaid, forfeit the Sum of One hundred Pounds.

Engines afterwards found not faſtened.

Penalty.

Rollers, &c. of Engines on diſcontinuing working to be removed,

XVIII. And be it further enacted, That in all Caſes where any Paper Maker ſhall diſcontinue the working of any Engine, ſuch Paper Maker ſhall, before the Time ſpecified in any Notice for diſcontinuing the working of the ſame, diſplace and remove or cauſe to be diſplaced and removed clear

and ſent to the Exciſe Office, if required.

clear but of each and every ſuch Engine, the Roller, Plate, Lighter, and Braſſes belonging to ſuch Engine, and ſhall, if thereto required by the Commiſſioners of Inland Exciſe and Taxes, or any Three of them, by an Order iſſued by them, ſend or convey each and every Roller, Plate, Lighter, and Braſſes, within ſuch Time as ſhall be limited and appointed by ſuch Order, other than and except ſuch as ſhall be then in uſe with any Engine of ſuch Paper Maker which ſhall be then chargeable as working, to the Exciſe Office of the Diſtrict in which the Mill of ſuch Paper Maker ſhall be ſituate, there to be kept until the ſame ſhall be returned to the Proprietor thereof, on his or her giving Notice purſuant to this Act of his or her Intention to work ſuch Engine; and if any Paper Maker ſhall not, before the Time which ſhall be ſo ſpecified in any ſuch Notice, diſplace and remove, or cauſe to be diſplaced and removed in Manner aforeſaid, every ſuch Roller, Plate, Lighter, and Braſſes, or ſhall not ſend or convey all and every Roller, Plate, Lighter, or Braſſes, except as aforeſaid, to the Exciſe Office as aforeſaid, within the Time which ſhall be limited and appointed by ſuch Order aforeſaid, every ſuch Paper Maker ſhall for ſuch Default or Offence forfeit the Sum of One hundred Pounds.

Penalty.

Penalty on working Engine after the Time mentioned in the Notice of Diſcontinuance.

XIX. And be it further enacted, That if at any Time ſubſequent to the Day and Hour mentioned in any ſuch Notice of Diſcontinuance, the Engine, of the diſcontinuing of the working of which ſuch Notice ſhall have been given, ſhall be worked or uſed in any Manner whatſoever in the Proceſs of making of Paper (unleſs under a Notice of Recommencement of working in Manner in this Act mentioned), the Paper Maker in whoſe Mill the ſame ſhall be worked or uſed ſhall forfeit the Sum of Two hundred Pounds; and ſhall alſo be charged and chargeable with all ſuch Sums of Money and Charges as he would have been liable to have been charged with under this Act in caſe no ſuch Notice of Diſcontinuance had been given in Manner aforeſaid; and it ſhall and may be lawful for any Officer of Exciſe whatever, within Ten Days next after the Fifth Day of any Month in which it ſhall have been or ſhall be diſcovered that ſuch Engine was worked or uſed contrary thereto, to make a Return to the Collector or other Officer in charge of the Collection of the Diſtrict in which ſuch Mill ſhall be ſituated, of all ſuch Sum or Sums of Money as ſuch Paper Maker would be chargeable with for the Period or Periods from the Time mentioned in the Notice of the diſcontinuing the working of ſuch Engine to ſuch Fifth Day of the Month in which it ſhall have been diſcovered that ſuch Engine was ſo worked or uſed, and ſuch Return ſhall be a Charge on every ſuch Paper Maker who ſhall pay the Duty appearing by ſuch Return to be due and payable within Fourteen Days next after ſuch Return ſhall have been made, or in Default of ſuch Payment ſhall forfeit the Sum of Twenty Pounds, together with a Sum equal to Double the Duty ſo returned and charged.

Return to be made of the Duty chargeable on Paper Maker for the Period from the Time of ſuch Notice.

Penalty.

Faſtenings and Locks to be provided by the Paper Maker.

XX. And be it further enacted, That every Paper Maker ſhall from Time to Time provide ſuch Faſtenings or Locks and Keys to each and every Engine in his or her Mill, and ſhall keep the ſame in good and ſufficient Order, in ſuch Manner as ſhall be approved of by the Surveyor of Exciſe in charge of ſuch Mill, or ſhall pay for ſuch Faſtening, Locks, and Keys, as ſhall be provided by ſuch Surveyor; and if any ſuch Paper

Maker ſhall neglect to provide, repair, or pay for ſuch Faſtening, Locks, and Keys within ſuch Time as ſhall be required by ſuch Surveyor, every ſuch Paper Maker ſhall forfeit the Sum of Twenty Pounds for every ſuch Offence. Penalty.

XXI. And be it enacted, That all Paper, Paſteboard, Millboard, Scaleboard, Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board whatſoever, made in *Ireland*, ſhall be made up by the Maker or Makers thereof in Manner herein-after mentioned; that is to ſay, all ſuch Paper when made ſhall be immediately made up into Quires or Half Quires, each ſuch Quire to conſiſt of Twenty-four Sheets, and each Half Quire to conſiſt of Twelve Sheets; and ſuch Quires or Half Quires ſhall immediately afterwards be made up into Reams, each ſuch Ream to conſiſt of Twenty ſuch Quires or of Forty ſuch Half Quires; and all ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board reſpectively, ſhall be immediately made up into Parcels, and ſuch Parcel containing even Dozens of Sheets, not leſs than Twenty-four nor more than Seventy-two Sheets each Parcel; and all Quires and Reams of Paper, and all Parcels of Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, ſhall within the Meaning of this Act be deemed to conſiſt of ſuch Quantities reſpectively, and of no other; and if any ſuch Maker of Paper ſhall neglect ſo to make up, or ſhall at any Time make up any Paper, Paſteboard, Millboard, Scaleboard, Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, made in *Ireland*, contrary to the Directions aforeſaid, ſuch Maker ſhall for each and every ſuch Offence forfeit the Sum of Fifty Pounds, and alſo all the Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board reſpectively, made up contrary to the Directions of this Act. Directions for making up Paper into Quires, Half Quires, and Reams, and Paſteboards, &c. into Parcels. Penalty.

XXII. And be it enacted, That every Paper Maker whoſe Mill or Mills ſhall be ſituate in any City or Market Town, or within One Mile thereof reſpectively, ſhall give or cauſe to be given Twenty-four Hours previous Notice in Writing, and every Paper Maker whoſe Mill or Mills ſhall be ſituate in any other Part of *Ireland*, ſhall give or cauſe to be given Forty-eight Hours Notice to the Officer in charge of ſuch Mill or Mills reſpectively of the particular Day and Hour when any Paper of any Sort, Claſs, or Kind whatever ſhall be to be weighed, and the Officer ſhall attend accordingly; and when and ſo ſoon as ſuch Officer or Officers ſhall ſo attend, ſuch Paper Maker, or his, her, or their Servant or Servants, ſhall produce and bring to ſuch Officer or Officers all the Paper, Paſteboard, Millboard, Scaleboard, or Glazed Board, Sheating or Sheathing Paper, Button Paper, and Button Board reſpectively, for or in reſpect whereof the Duty is then intended to be charged, which Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board ſhall be brought incloſed or tied up in Manner herein-after mentioned; that is to ſay, all ſuch Paper of the Firſt Claſs and all ſuch Paper of the Second Claſs ſhall be incloſed and tied up with a String in ſeveral Covers or Wrappers, containing One Ream of Paper each, and not more or leſs; and all Paſteboard, Millboard, Scaleboard, and Glazed Notice to be given when Paper is to be weighed. Paper, &c. to be produced, and tied up in Manner herein directed.

Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board reſpectively, ſhall be tied up with a String in ſuch Parcels as aforeſaid, and that the different Parts of ſuch String ſhall paſs over and acroſs the Ends and Sides of ſuch Ream of Paper or Parcel of Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board reſpectively; and in caſe any Paper Maker ſhall not at the Time mentioned in ſuch Notice produce to ſuch Officer or Officers all the Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper and Button Board, for or in reſpect whereof any Duty is then to be charged, ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper and Button Board reſpectively, being tied up, and the proper Claſs and other the Matters by this Act preſcribed, marked, written, or printed on the Cover or Wrapper of each ſuch Ream of Paper, and on each ſuch Parcel of Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board reſpectively, according to the Directions of this Act, then every ſuch Notice ſhall be and the ſame is hereby declared to be null and void; and every ſuch Paper Maker ſhall be obliged to give a freſh and like Notice before ſuch Paper, Paſteboard, Millboard, Scaleboard or Glazed Paper, Sheating or Sheathing Paper, Button Paper and Button Board, ſhall be taken an Account of and charged with Duty; and before he or ſhe ſhall remove, carry, or ſend away, or ſuffer to be removed, carried, or ſent away any ſuch Paper, Paſteboard, Millboard, Scaleboard or Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, from the Mill where the ſame ſhall be made.

Notice void if Directions be not complied with, &c.

How the Wrapper of the Ream of Paper ſhall be marked and numbered before it is weighed.

XXIII. And be it further enacted, That on every Cover or Wrapper of any Ream of Paper of the Firſt Claſs, or of Paper of the Second Claſs, before any ſuch Paper ſhall be brought or produced to any Officer of Exciſe to be weighed, there ſhall be marked, written or printed by the Maker thereof, or by his or her Servant, in large and legible Characters, and in Words at length, the Name and Surname of ſuch Paper Maker, or inſtead of ſuch Name and Surname, there ſhall be marked ſuch Mark or Device as ſhall be from Time to Time appointed or approved of by the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, for diſtinguiſhing ſuch Paper to be the Manufacture of ſuch Maker thereof, and the Words "Firſt Claſs," or "Second Claſs," diſtinguiſhing the Claſs of Paper incloſed in ſuch Cover or Wrapper, and according to which the Duty in reſpect of the ſame is chargeable; and upon every ſuch Cover or Wrapper ſhall alſo be written the Day of the Month and Year denoting the Month and Year in which ſuch Paper ſhall have been made into Reams; and after ſuch Date there ſhall be written in Figures the true Number of ſuch Ream of Paper according to the Numbers of ſuch Reams of each ſuch Claſs, ſuch Number to be in Arithmetical Progreſſion, beginning with Number One, according to the Number of Reams of Paper of each Claſs charged with Duty at each Mill in ſuch Month; and that on each Parcel of Paſteboard, Millboard, Scaleboard or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, there ſhall, in like Manner, before the ſame ſhall be produced or brought to the Officer to be weighed, be marked, written,

Parcels of Paſteboard to be alſo marked and numbered.

or printed in large and legible Characters, and in Words at length, the Name and Surname of the Maker thereof, or inſtead of ſuch Name and Surname, there ſhall be marked ſuch Mark or Device as ſhall be from Time to Time appointed or approved of by the ſaid Commiſſioners of Inland Exciſe and Taxes, or any Three of them, for diſtinguiſhing ſuch Paſteboard, Millboard, Scaleboard or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, to be the Manufacture of the Maker thereof, and the Deſcription of ſuch Parcel, and whether ſuch Parcel is Paſteboard, Millboard, Scaleboard or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, and the Number of Sheets in each ſuch Parcel, with the Date of the Month and Year in which ſuch Paſteboard, Millboard, Scaleboard or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, ſhall have been made into Parcels; and after ſuch Date there ſhall be written in Figures the true Number of ſuch Parcel of Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, according to the Numbers of ſuch Parcels of Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board reſpectively, ſuch Number to be in Arithmetical Progreſſion, beginning with Number One according to the Number of Parcels of Paſteboard, Millboard, Scaleboard and Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, charged with Duty at each Mill in ſuch Month; and if any Maker of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, ſhall neglect to mark and number the ſaid Reams or Parcels in Manner herein directed, or to cauſe the ſame to be marked and numbered as aforeſaid, every ſuch Paper Maker ſhall for every ſuch Offence forfeit the Sum of Fifty Pounds. Penalty.

XXIV. And be it further enacted, That it ſhall and may be lawful for any Officer or Officers of Exciſe at all Times to untie and open any Ream or Parcel of Paper having any Claſs of Paper denominated, marked, written, or printed thereon, or on the Wrapper or Cover incloſing the ſame, and to take thereout by way of Sample one or more Sheet or Sheets of Paper, not exceeding One Sheet out of each Quire, paying for ſuch Sheet or Sheets of Paper ſo taken (if demanded) the Market Price thereof; and if any ſuch Officer ſhall diſcover in any Ream or Parcel of ſuch Paper any Paper or Papers of a different Claſs than that which ſhall be denominated, marked, written, or printed thereon, or on the Cover or Wrapper in which ſuch Paper ſhall be incloſed, then and in ſuch Caſe every ſuch Ream and Parcel reſpectively ſhall be forfeited, and ſhall and be ſeized by any Officer or Officers of Exciſe, and the Paper Maker in whoſe Poſſeſſion the ſame ſhall be found ſhall for every ſuch Offence forfeit the Sum of Fifty Pounds. Officer may open Reams and take Samples. Paper forfeited if found to be of a different Claſs. Penalty.

XXV. And be it further enacted, That every Paper Maker ſhall and he or ſhe is hereby required, at his or her own Expence, to provide and keep ſufficient and juſt Scales and Weights, ſubſtantially fixed or erected at his or her Mill or Place where he or ſhe ſhall make or produce to be charged any Paper, Paſteboard, Millboard, Scaleboard or Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, or ſhall Paper Maker to provide Scales and Weights.

keep the ſame, or any of them; and alſo to permit and ſuffer any Officer or Officers of Exciſe to uſe the ſame for the Purpoſe of aſcertaining the reſpective Weight of ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board; and if any Paper Maker ſhall neglect to keep ſuch Scales and Weights, or either of them, ſo fixed or erected at ſuch Place or Places aforeſaid, or ſhall not permit or ſuffer any Officer of Exciſe to uſe the ſame for the Purpoſe aforeſaid, he or ſhe ſhall for each and every ſuch Offence forfeit the Sum of One hundred Pounds; and if any Paper Maker ſhall provide or make uſe of, or cauſe or procure or ſuffer to be provided or made uſe of, any falſe, unjuſt, or inſufficient Scales or Weights, or ſhall practiſe or cauſe or procure to be practiſed any Art, Device, or Contrivance, by which any ſuch Officer or Officers may be hindered or prevented from or deceived in taking the juſt and true Weight of any Paper, Paſteboard, Millboard, Scaleboard or Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, then and in every ſuch Caſe ſuch Paper Maker ſhall for each and every ſuch Offence forfeit the Sum of One hundred Pounds, together with all ſuch falſe, unjuſt, or inſufficient Scales and Weights reſpectively, and the ſame ſhall and may be ſeized by any Officer or Officers of Exciſe.

Penalty.

Falſe Scales and Weights; or obſtructing Officer,

Penalty.

Allowance of 2lb. on every 100lb. for giving the Turn of the Scale.

XXVI. And be it further enacted, That the Officer or Officers of Exciſe ſhall in the weighing and re-weighing of all Paper, Paſteboard, Millboard, Scaleboard or Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, for the Purpoſe of charging the Duty of Exciſe thereon, give the Turn of the Scale in Favour of the Crown, and in lieu thereof, ſhall allow the Paper Maker Two Pounds Weight Avoirdupois, upon each and every One hundred Pounds Weight on the Amount of the Weight of ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, reſpectively, ſo weighed or re-weighed, and ſo in Proportion for any greater or leſſer Quantity.

No Weight leſs than 1lb. to be uſed.

XXVII. Provided nevertheleſs, and be it enacted, That no Paper Maker ſhall, in the weighing or re-weighing of any Paper, Paſteboard, Millboard, Scaleboard or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, for the Purpoſe of charging the Duty of Exciſe thereon, make uſe of, or cauſe, permit, or ſuffer to be uſed, any Weight leſs than a Pound Weight, on pain of forfeiting the ſaid Allowance, any Thing herein-before contained to the contrary in anywiſe notwithſtanding.

Paper Maker to aſſiſt the Officer in weighing the Paper.

XXVIII. And be it enacted, That every Paper Maker ſhall, ſo often as he or ſhe ſhall be thereunto required by any Officer or Officers of Exciſe, bring or cauſe to be brought and put into and taken out of the Scale all Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board reſpectively, which ſuch Officer or Officers ſhall be deſirous to weigh or to re-weigh; and ſhall alſo, at the Requeſt of ſuch Officer or Officers, by himſelf or herſelf reſpectively, and with a ſufficient Number of his or her Servants, aid and aſſiſt, to the utmoſt of his, her, or their Power, ſuch Officer or Officers in weighing and in re-weighing all ſuch Paper, Paſteboard,

Millboard, Scaleboard and Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, reſpectively, in ſuch Manner as ſuch Officer ſhall think moſt convenient, on pain of ſuch Paper Maker forfeiting for every Neglect or Refuſal thereof the Sum of Fifty Pounds. Penalty.

XXIX. And be it further enacted, That no Paper, Paſteboard, Millboard, Scaleboard or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, ſhall be removed or conveyed from the Mill or other Place, where the ſame ſhall have been ſo weighed, by any Officer of Exciſe, for the Purpoſe of charging the Duty, before the Expiration of Twenty-four Hours next after the ſame ſhall have been ſo weighed; and every Paper Maker ſhall from Time to Time keep all ſuch Paper, Paſteboard, Millboard, Scaleboard and Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board reſpectively, which ſhall have been ſo weighed, ſeparate and apart from all other Paper, Paſteboard, Millboard, Scaleboard and Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, for the Space of Twenty-four Hours from the Time when the ſame ſhall have been ſo weighed, to the end that an Inſpector, Surveyor, or other proper Officer of Exciſe may have an Opportunity to re-weigh the ſame; and if upon the re-weighing of any ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, any additional Weight ſhall be found, ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, ſhall be liable to and chargeable with the reſpective Rates and Duties of Exciſe, by Law impoſed, according to ſuch laſt mentioned Weight; and if any ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, ſhall be removed contrary to the Intent and Meaning of this Act, or if any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board reſpectively, which ſhall have been weighed, ſhall not be kept ſeparate and apart from all other Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board reſpectively, in Manner herein-before directed, the Paper Maker ſhall for each and every ſuch Offence forfeit the Sum of Fifty Pounds.

Paper, &c. not to be removed for 24 Hours after being weighed, and to be kept ſeparate;

If on re-weighing, it be found to weigh more, Duty to be paid accordingly.

Penalty.

XXX. And be it further enacted, That when and ſo ſoon as the Officer of Exciſe attending to charge ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, ſhall be ſatisfied that the ſeveral Conditions by this Act ſpecified have been fully complied with according to the Directions of this Act, and ſhall have alſo aſcertained the true Qualities, Quantities, and Weights of all ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board reſpectively, ſuch Officer ſhall forthwith ſtamp or mark each and every Wrapper or Cover incloſing Paper of the Firſt Claſs, and every Wrapper or Cover incloſing Paper of the Second Claſs, and every ſuch Parcel of Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, with the proper Stamp or Device, to denote

Officer to ſtamp the Wrapper, or affix a Label to denote the Duty, and mark other Particulars thereon.

note the Duty of Exciſe impoſed for or in reſpect of ſuch Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board reſpectively, duly charged; or ſhall affix to each and every ſuch Ream of Paper, or to any ſuch Parcel of Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, a proper Label to denote the like Duty being ſo charged; and ſuch Officer ſhall forthwith alſo write his Name and Surname on each and every ſuch Wrapper or Cover, and on each and every ſuch Parcel of Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board reſpectively, together with the Date of the Day, Month, and Year, on which the Duty was charged for or in reſpect thereof reſpectively; and if any Perſon or Perſons ſhall wilfully deface, obliterate, or alter any of the reſpective Matters or Things herein-before preſcribed to be denominated, marked, written, or printed on the Wrapper or Cover of any Paper, or upon any Parcel of Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, or any Part thereof, after the reſpective Stamps, Marks, or Labels ſhall have been put thereon by any Officer of Exciſe, or ſhall wilfully deface or obliterate any Impreſſion of any ſuch Stamp or Mark, or ſhall wilfully deface, obliterate, or alter the Name or Surname of any ſuch Officer, or any Part of ſuch Name or Surname, or any ſuch Date or any Part thereof, the Perſon or Perſons ſo offending ſhall for every ſuch Offence forfeit the Sum of Fifty Pounds.

Penalty.

Paper, &c. ſo marked to be kept ſeparate from the reſt, and in their different Claſſes.

XXXI. And be it enacted, That all Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, which ſhall have been charged and ſtamped, marked, and labelled as aforeſaid, by any Officer of Exciſe, ſhall at all Times be kept ſeparate and apart from all Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, which ſhall not have been charged and ſtamped, marked, or labelled by any Officer of Exciſe; and all Paper which ſhall have been ſo marked, ſtamped, or labelled, of One Claſs, ſhall alſo be kept ſeparate and apart from all other ſuch Paper ſo marked, ſtamped, or labelled, of any other Claſs, on Pain that the Paper Maker ſhall for each and every ſuch Offence forfeit the Sum of Fifty Pounds.

Penalty.

Paper not to be removed in a leſs Quantity than a Ream; nor Paſteboard leſs than a Parcel; on Pain of Forfeiture.

XXXII. And be it further enacted, That no Paper ſhall be removed from any Mill in any leſs Quantity than a Ream, nor any Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, in any leſs Quantity than the entire Parcel on which the Duty was charged, upon Pain of the Paper Maker forfeiting the Sum of Twenty Pounds for every ſuch Offence; and all Paper which ſhall be removing or removed from any Mill in any leſs Quantity than a Ream, and all Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, which ſhall be removing or removed in any leſs Quantity than ſuch entire Parcel, ſhall be forfeited, and may be ſeized by any Officer or Officers of Exciſe.

Paper or Paſteboard removing

XXXIII. And be it further enacted, That if any Ream of Paper ſhall be found removing or removed without having thereon the Cover or

Wrapper in which such Paper was charged with Duty, or if any Ream of Paper or Parcel of Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, shall be found removing or removed without the Impression of the proper Stamp or Label, or without the Officer's Name and Surname, together with the Day, Month, and Year when the Duty in respect thereof was charged, or without having the several Matters herein-before in that Behalf prescribed, marked, written, printed, or fixed on such Cover or Wrapper, containing such Ream of Paper, on such Parcel of Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board respectively, every such Ream of Paper, and every such Parcel of Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, together with the Package or Packages containing the same respectively, which shall be so found remaining or removed contrary hereto, shall be forfeited, together with the Horses or other Cattle, Carriages, Boats, Barges, or other Vessels, used in removing or carrying the same, and shall and may be seized by any Officer or Officers of Excise.

without the proper Stamp and Marks to be forfeited, &c.

XXXIV. And be it further enacted, That if any Paper Maker shall remove, carry, or send away, or permit or suffer to be removed, carried, or sent away, any Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, from the Mill in which the same shall be made, until the proper Officer shall have taken an Account thereof, or until such Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, shall have been duly weighed and charged, and stamped, marked, or labelled, as by this Act is directed, or without having the Officer's Name and Surname, together with the Day, Month, and Year, when the Duty in respect thereof was charged being written or printed thereon pursuant to this Act, every such Paper Maker shall for every such Offence forfeit the Sum of Fifty Pounds.

Penalty on Paper Makers removing from the Mill such Paper, &c. until the Officer has taken the Account, and weighed and stamped the same, &c.

XXXV. Provided always, and be it enacted, That nothing in this Act contained shall extend or be deemed or construed to extend to hinder or prevent any Paper Maker from sending such Paper from the Mill where the same shall be made, upon Forty-eight Hours Notice in Writing being previously given to the proper Officer of Excise in charge of such Mill, to any other Mill to be sized or finished fit for Use, in order that such Officer may attend and take an Account thereof, and provided that such Paper be removed with a proper Certificate from such Officer expressing the Class and Quantity of such Paper; and that when such Paper shall have been so removed to the Mill or Place where the same is to be sized or made fit for Use, the same shall be at such Mill or Place under the like Directions, as to stamping, marking, or labelling, and all Matters and Things, as if such Paper had been finished and sized at the Mill where made, and such Maker shall for the Breach of any of the Directions aforesaid, be subject to the like Penalty as he or she would have been subject to if the said Paper had not been removed.

Paper may be removed to another Mill to be sized, &c. on giving Notice.

Specimen Papers to be furniſhed on which Officer ſhall enter his Viſits at the Mill, Notices of weighing, &c.; and the Paper Maker ſhall hang up the ſame in a conſpicuous Part of the Mill.

XXXVI. And be it further enacted, That Papers called Specimen Papers ſhall be furniſhed to every Paper Maker by any Officer of Exciſe, in order that every Officer of Exciſe viſiting the Mill of ſuch Paper Maker may enter on ſuch Specimen Paper his Viſit and Viſits at ſuch Mill, and of all Notices given of the weighing of any Paper, and of the Quality and different Claſſes, Denomination, and Kind of Paper weighed, ſtamped, marked, or labelled, by the Officer, and of all ſuch other Matters and Things as the Officer or Officers ſhall think fit, or be directed to make Entries of; and every Paper Maker who ſhall from Time to Time be furniſhed with any ſuch Specimen Paper ſhall cauſe the ſame to be fixed on a Board conveniently made for that Purpoſe, and ſhall cauſe ſuch Specimen Paper ſo fixed to be conſtantly hung, paſted, or put up in ſome public and conſpicuous Place in ſuch Mill, and ſhall preſerve and keep ſuch Specimen Paper ſo hung up, paſted, or put up, in ſuch Manner that any Officer of Exciſe viſiting ſuch Mill may view ſuch Specimen Paper, and make Entries thereon; and if any ſuch Paper Maker ſhall not hang up, poſt, put up, or preſerve ſuch Specimen Paper in Manner therein directed (unavoidable Accident excepted), the Proof whereof ſhall lie on ſuch Paper Maker, he or ſhe ſhall for every ſuch Offence forfeit the Sum of Fifty Pounds.

Penalty.

Returns to be made when Returns have been omitted, and erroneous Returns to be rectified.

XXXVII. And be it further enacted, That in caſe any Officer of Exciſe ſhall at any Time neglect or omit to make a Return purſuant to the Proviſions of this Act againſt any Paper Maker, or ſhall at any Time have committed any Error in any Return as aforeſaid, by including or charging in ſuch Return a greater or leſs Quantity of Paper, or a greater or leſs Amount of Duty than ought to have been returned or charged by him againſt any ſuch Paper Maker according to the Directions of this Act, it ſhall and may be lawful to and for ſuch Officer, or for any other Officer of Exciſe, and ſuch Officer is hereby reſpectively required to make a Return in caſe no Return ſhall have been made, or to rectify ſuch erroneous Return as may have been made, as ſpeedily as may be convenient, and to report the ſame to the Commiſſioners of Exciſe; and in caſe of a Return made by reaſon of an Omiſſion in the Officer in charge of the Paper Manufactory of ſuch Paper Maker to make a Return purſuant to the Proviſions of this Act, or if it ſhall appear that the Amount of Duty charged in any erroneous Return as aforeſaid againſt any Paper Maker, was greater than the ſame ought to have been, it ſhall and may be lawful for the ſaid Commiſſioners of Exciſe, and they are hereby required to make an Allowance forthwith to ſuch Paper Maker of the Amount of Duty ſo overcharged; and if it ſhall appear that the Amount of Duty charged in any Return againſt any Paper Maker was leſs than the ſame ought to have been, or in caſe of a Return made as aforeſaid by reaſon of the Omiſſion of the Officer to make a Return purſuant to the Proviſions of this Act, it ſhall and may be lawful for the ſaid Commiſſioners of Exciſe, and they are hereby required to give notice to ſuch Paper Maker of the Amount of the Duty contained in ſuch Return ſo made as aforeſaid, by reaſon of the Omiſſion of a Return in purſuance of the Proviſions of this Act, or of the Deficiency of the Duty in conſequence of ſuch erroneous Return; and if ſuch Paper Maker ſhall not within One Calendar Month after ſuch Notice ſhew ſufficient Cauſe to the

Allowances to be made for Overcharges, and Deficiencies to be charged.

ſuch Commiſſioners of Exciſe why he ſhould not be charged with and pay the Sum contained in ſuch Return or ſuch Deficiency, it ſhall be lawful for the ſaid Commiſſioners of Exciſe to order a Return to be made to the Collector of the Diſtrict within which the Mill of ſuch Paper Maker is ſituate, of the Amount of ſuch Duty or Deficiency, and the Duty ſpecified in ſuch Return ſhall be a Surcharge on ſuch Paper Maker; and if ſuch Paper Maker ſhall not upon Demand, or within Ten Days next after pay the full Amount of ſuch Duty ſo ſurcharged, ſuch Paper Maker ſhall forfeit the Sum of Ten Pounds, and a Sum equal to Double the Amount of Duty which ſhall be ſo returned and ſurcharged, provided that no ſuch Return ſhall be a Surcharge on any Paper Maker, unleſs it ſhall have been made and the Amount thereof demanded within Nine Calendar Months after the Date of the original Return, or after the Expiration of the Ten Days within which the ſame ought to have been made.

Penalty for not paying the Surcharge.

XXXVIII. Provided always, and be it enacted, That every Notice or Notices for any of the Purpoſes in this Act mentioned, which ſhall be given or ſerved by or on Behalf of any Paper Maker, upon any of the Perſons upon whom the ſame ought to be given or ſerved, ſhall, according to the true Intent and Meaning of ſuch Notice or Notices be taken, to be good and effectual as againſt ſuch Paper Maker, although ſuch Notice or Notices ſhall not be in the Form, or contain the ſeveral Particulars, or ſhall not be given or ſerved on all the Perſons, or within the Time or Times by this Act directed, preſcribed, limited, and appointed, for giving or ſerving the ſame, and upon the Trial of any Information, or on any other Proceeding relating to or in any Manner touching or concerning any ſuch Notice or Notices, it ſhall not be competent to or for ſuch Paper Maker, or his or her Sureties to alledge any Imperfection or Defect in any ſuch Notice or Notices, or in the giving or ſerving of the ſame.

Notices not to be invalidated for Want of Form.

XXXIX. And be it further enacted, That if any Officer in charge of the Paper Mill of any Paper Maker, ſhall be removed from the ſame, or ſhall die, it ſhall and may be lawful to and for the Officer who ſhall ſucceed the Officer who ſhall be ſo removed or ſhall die, to make out and return any Charge againſt ſuch Paper Maker from the Books and Papers kept and Entries made by ſuch Officer who ſhall be ſo removed or ſhall die, relating to ſuch Paper Mill, and to the State thereof, and every ſuch Charge ſo made out and returned from ſuch Books, Papers, or Entries, ſhall be a Charge on ſuch Paper Maker, who ſhall pay the Duties ſo charged and returned, under and ſubject to the like Rules, Regulations, and Penalties, as if ſuch Books, Papers, and Entries, were the Books, Papers, and Entries, of the Officer who ſhall make ſuch Charges, and as if ſuch Officer had been placed over ſuch Paper Mill at the Time ſuch Entries had been made.

Officer to make Charges from the Books of the Perſon he ſucceeded.

XL. And be it further enacted, That when any Paper Maker in *Ireland* ſhall by any Fatality or unavoidable Accident have been prevented from working any Engine kept by ſuch Paper Maker during the Whole or any Part of any Month for which ſuch Paper Maker ſhall by Law be chargeable with Duty, it ſhall and may be lawful for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, on Proof on Oath made

Abatement to be made for the Time any Engine has been prevented from working.

made to their Satisfaction, that the Fatality or Accident was unavoidable, and not owing to any Default or Negligence, to make any proportionate Abatement of any Charge of Duty which ſhall have been returned againſt ſuch Paper Maker, for and in reſpect of the Engine, which ſuch Paper Maker ſhall be ſo prevented from working.

Commiſſioners to provide proper Stamps, &c.

XLI. And be it enacted, That it ſhall and may be lawful to and for the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, from Time to Time to provide proper Stamps, Marks, Devices, or Labels, for ſtamping or marking all Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board reſpectively, made in *Ireland*, and they ſhall cauſe ſuch Stamps, Marks, Devices, or Labels, to be diſtributed to the reſpective Officers of Exciſe, for the Purpoſes of this Act, and the ſaid Stamps, Marks, Devices, or Labels reſpectively, or any of them, may be altered or renewed from Time to Time as the ſaid Commiſſioners of Excife, or any Three of them, ſhall think fit, and the ſame ſhall be deemed and taken to be the proper and lawful Stamps, Marks, Devices, and Labels for the Purpoſes of this Act.

Stamps, &c. now in uſe to be uſed.

XLII. Provided always, and be it enacted, That the Stamps, Marks, Devices, or Labels in uſe at the Time of the paſſing of this Act for denoting the charging of the Duties payable on Paper, Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, ſhall, until the ſame ſhall be altered or renewed as aforeſaid, continue to be uſed, and ſhall be deemed and taken to be the proper and lawful Stamps, Marks, Devices, and Labels for the Purpoſes aforeſaid.

Forging Stamps, &c.; having in Poſſeſſion; or uſing forged Stamps.

XLIII. And be it enacted, That if any Perſon ſhall counterfeit, or cauſe to be counterfeited, any Stamp, Mark, Device, or Label, provided or directed to be uſed in purſuance of this Act, or ſhall counterfeit, forge, or reſemble the Mark or Impreſſion of any ſuch Stamp, Mark, or Device upon any Cover or Wrapper of or belonging to or uſed with or upon any Label affixed to any Ream or Quantity of Paper, or upon any Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, or ſhall have in his or her Cuſtody any ſuch counterfeit Stamp or Device, knowing the ſame to be counterfeited, or ſhall have in his or her Cuſtody or Poſſeſſion, or ſhall utter, vend, or ſell any Paper with a counterfeit or forged Mark or Impreſſion of any ſuch Stamp or Device on the Cover or Wrapper of ſuch Paper, or on any Label affixed thereto, or any Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board with a counterfeit or forged Mark or Impreſſion of any ſuch Stamp or Device upon ſuch Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, or upon any Label affixed thereto, knowing the ſame to be counterfeited or forged, or ſhall upon any Ream or Quantity of Paper which had not been duly entered with the proper Officer and charged with the Duty of Exciſe, impoſed for or in reſpect of ſuch Paper, knowingly put or place any Cover or Wrapper having thereon ſuch counterfeited or forged Mark or Impreſſion, or any ſuch counterfeit Label, or

ſhall knowingly wrap or cover any Ream or any Quantity of Paper in any Cover or Wrapper uſed before as a Cover or Wrapper to any other Quantity of Paper, or ſhall knowingly affix, tie up, put, place, or add any Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, having thereon the Impreſſion of any ſuch Stamp or Device, or any Label, whether ſuch Stamp, Device, or Label ſhall be true or counterfeited, to any Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board which had not been duly entered with the proper Officer and charged with the Duty of Exciſe impoſed for or in reſpect thereof, then and in every ſuch Caſe, every ſuch Perſon ſo offending ſhall, for every ſuch Offence, forfeit the Sum of Five hundred Pounds. Penalty.

XLIV. And be it enacted, That in all Caſes where any Duties payable by any Paper Maker ſhall be unpaid at the Time when ſuch Duties are or ſhall be by Law made due and payable, it ſhall and may be lawful for the Collector of Exciſe, or other Officer in charge of the Collection of the Diſtrict in which ſuch Duty ſhall be charged and payable, by Warrant under his Hand and Seal, to empower any Perſon or Perſons to take and diſtrain all or any Paper, and Materials for making Paper, of or belonging to ſuch Paper Maker, wherever the ſame may be found, and all or any Engines, Vats, Wet Preſſes, or other Utenſils for making Paper, in any Paper Mill or other Place uſed by any ſuch Paper Maker, and to cauſe the ſame to be ſold by public Auction, giving Six Days previous Notice thereof; and if after the Payment of all Duties and Arrears of Duties due from ſuch Paper Maker, together with the Coſts and Expences of ſuch Taking, Diſtraining, and Sale, there ſhall be any Surplus ariſing from the Sale thereof, ſuch Surplus ſhall be forthwith tendered and paid to ſuch Paper Maker or his Repreſentatives: Provided always, that when any of the Articles aforeſaid ſhall be ſo taken and diſtrained, it ſhall and may be lawful for ſuch Paper Maker, or his Repreſentatives, at any Time or Times before the Time appointed for the Sale thereof, to require the ſame to be delivered up to him or them, upon his or their paying to the Collector, or Officer in charge as aforeſaid, towards diſcharging the Duties ſo due and payable, together with the Coſts and Expences as aforeſaid, the real Value of ſuch Articles as he or they ſhall deſire to have delivered up, and the ſame may be delivered up accordingly. Collector may diſtrain for the Duty in Arrear.

XLV. And be it enacted, That all Engines, Vats, Wet Preſſes, and Utenſils for making any Kind of Paper in any Mill, and all Paper, Paſteboard, Millboard, Scaleboard, Sheating or Sheathing Paper, and Glazed Paper, Button Paper, and Button Board, and all the Materials for making thereof, which ſhall be found in ſuch Mill, or into whoſe Hands ſoever the ſame ſhall come, and by whatever Conveyance or Title the ſame ſhall be claimed, ſhall be liable and ſubject to, and the ſame reſpectively are hereby made chargeable with all Duties in Arrear, and owing by the Paper Maker who uſed ſuch Mill, or which ſhall be in Arrear or owing by ſuch Paper Maker, and ſhall alſo be ſubject and liable to ſatisfy all Penalties and Forfeitures incurred or which ſhall be incurred by every ſuch Paper Maker for any Offence againſt this Act or any Act or Acts in force or to be in force relating to the regulating and ſecuring Engines, &c. and Paper found in the Mill liable for Duty and Penalties.

securing the Collection of the Duties on Paper made in *Ireland*; and it shall and may be lawful in all such Cases to levy such Duties and Penalties on all and every such Engine, Vat, Wet Press, and Utensil, Paper, Pasteboard, Millboard, Scaleboard, Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, and Materials, or any of them, and to use such Proceedings as may lawfully be done, in case such Debtor or Debtors, Offender or Offenders was or were the true Owner or Owners of such Engine, Vat, Wet Press, or Utensil, Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, or Materials respectively.

In Questions as to the Class to which Paper belongs, Proof to lie on the Owner.

XLVI. And be it enacted, That if any Question shall arise whether any Paper is really and *bonâ fide* of or belonging to the Class marked written, or printed on the Cover or Wrapper containing the same, although such Paper should appear to have been entered or kept in the Officer's Book or Books as being of or belonging to such Class, the Proof of such Paper being really and *bonâ fide* of and belonging to the Class marked, written, or printed on the Cover or Wrapper containing the same, shall lie upon the Owner or Claimer of such Paper, and not on the Officer or Officers.

Paper, &c. fraudulently concealed, to be forfeited.

XLVII. And be it enacted, That in case any Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, made in *Ireland*, shall be fraudulently deposited, hid, or concealed in any Place or Places whatsoever, with an Intent to defraud His Majesty of any of the Duties imposed thereon, all such Paper, Pasteboard, Millboard, Scaleboard, and Glazed Paper, Sheating and Sheathing Paper, Button Paper, and Button Board respectively shall be forfeited, together with the Packages containing the same, and shall and may be seized by any Officer or Officers of Excise; and to enable such Officer or Officers to discover such Paper, Pasteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board respectively, which may be so hid or concealed, if any Officer of Excise shall have Cause to suspect that any such Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, shall be so deposited, hid, or concealed, then and in every such Case, upon Oath made by such Officer before any Justice of the Peace, setting forth the Ground of his Suspicion, it shall and may be lawful for such Justice of the Peace before whom such Oath shall be made, if he shall judge it reasonable, by Special Warrant or Warrants under his Hand and Seal, to authorize and empower any Officer or Officers, by Day or by Night, but if in the Night then in the Presence of a Constable or other Officer of the Peace, to enter into every such Place where he or they shall so suspect such Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board respectively, to be deposited, hid, or concealed, and to seize and carry away all such Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board respectively, which he or they shall find so hid or concealed, together with the Packages containing the same, and all such Paper, Pasteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper,

Search may be made under Warrant of a Justice.

Paper, or Button Board respectively, together with the Packages containing the same, shall be forfeited, and may be seized by such Officer of Excise, and the Person or Persons in whose Custody or Possession the same shall be found shall forfeit the Sum of Fifty Pounds. Penalty.

XLVIII. And be it further enacted, That as often as any Officer of Excise shall have entered into the Mill, Warehouse, Drying House, Storehouse, or other Place belonging to any Paper Maker, such Paper Maker, or some Person employed on Behalf of such Paper Maker, shall, on Demand of any such Officer, shew or cause to be shewn to such Officer all the Stock then on Hand of Paper, Pasteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, and shall give or cause to be given to such Officer a Declaration of the same, that is to say, that the Stock so shewn is all the Stock of Paper, Pasteboard, Scaleboard, Millboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, of or belonging to such Paper Maker; and if such Paper Maker, or some Person on his or her Behalf, shall not, on Demand made by any such Officer, forthwith shew or cause to be shewn such Stock, or make such Declaration as aforesaid, or if such Paper Maker, or Person shewing Stock, or making such Declaration, shall make any false or untrue Declaration of such Stock, such Paper Maker shall, for every such Offence, forfeit the Sum of One hundred Pounds; and if any Officer or Officers of Excise shall upon Search discover any Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, belonging to such Paper Maker, which shall not have been duly shewn or declared, then all such Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board so discovered shall be forfeited, and may be seized by any Officer or Officers of Excise. Stock to be shewn. Penalty for making a false Declaration.

XLIX. And be it further enacted, That in every Case where the Stock of Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, which shall have been stamped, and purporting to have been charged with Duty, in the Possession of any Paper Maker, shall be less than the Quantity of Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, which, by the Stock Account of such Paper Maker kept by the Officer of Excise, ought to be in the Possession of such Paper Maker, every such Paper Maker for every Time such Decrease shall appear, shall forfeit the Sum of Forty Shillings for every Ream of Paper, and for every Parcel of Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, which shall be so deficient. Penalty if Stock of Paper be less than the Quantity which ought, by the Stock Account, to be in Possession.

L. And be it further enacted, That whenever there shall be found in the Mill of any Paper Maker any Ream or Reams of Paper, or any Parcel or Parcels of Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, stamped and purporting to have been charged with Duty greater in Number or Weight than the Number or Weight which, by the Stock Account kept by the Officer of Excise, ought to be in the Possession of such Paper Maker, it shall When Paper shall be found charged with Duty greater in Number and Weight than appears by the Stock Account,

Paper equal to the Encreaſe ſhall be forfeited.

ſhall and may be lawful for any Officer of Exciſe to ſeize, out of any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, in the Mill of ſuch Paper Maker, or Quantity of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, equal to the Quantity ſo found encreaſed, and the ſame ſhall be forfeited.

Stationers not to receive any Paper leſs than a Ream properly ſtamped and marked.

LI. And be it enacted, That no Paper Stainer, Stationer, or Dealer in Paper, ſhall receive into his or her Cuſtody or Poſſeſſion any Paper made in *Ireland*, which ſhall not at the Time of his or her ſo receiving the ſame be an entire Ream of Paper duly ſtamped and marked for denoting the Duty of Exciſe impoſed thereon to have been charged for or in reſpect of ſuch Paper, nor without the Officer's Name and Surname, together with the Day, Month, and Year when ſuch Duty was charged, nor without the Claſs directed to be marked, written, or printed thereon, at the Time of ſuch Duty being charged, or any Paper without ſuch Permit for the Removal thereof as by Law required, on Pain of forfeiting for every ſuch Offence the Sum of Fifty Pounds, together with all ſuch Paper which ſhall be ſo received by any ſuch Stationer or Dealer in Paper contrary to the Directions of this Act, and all ſuch Paper ſhall and may be ſeized by any Officer or Officers of Exciſe.

Penalty.

Wrappers not to be returned to Paper Makers;

but deſtroyed.

LII. And be it enacted, That if any Stationer or Dealer in Paper, or any other Perſon, ſhall reſtore, return, re-deliver, or ſend, or procure, permit, or ſuffer to be reſtored, returned, re-delivered, or ſent to any Paper Maker, or to any Mill, Work Houſe, Storehouſe, Room, or other Place, to any ſuch Paper Maker belonging, or to any other Place or Places whatever, to or for the Uſe of any Maker of Paper, any Wrapper or Cover which had been before uſed as a Wrapper or Cover to any Paper, and marked, ſtamped, or labelled with the Mark, Stamp, or Label directed by this Act; and if any Stationer or Dealer in Paper ſhall not upon the opening of any Ream of Paper forthwith deſtroy or cauſe to be deſtroyed the Wrapper or Cover in which ſuch Paper was incloſed, or deface or cauſe to be defaced the Impreſſion of the Mark or Stamp, or the Label put thereon by the Officer of Exciſe according to the Directions of this Act, and if any ſtamped, marked, or labelled Cover or Wrapper, which had before contained any Paper, ſhall be found conveying or conveyed, the ſame ſhall be forfeited, and may be ſeized by any Officer or Officers of Exciſe; and every ſuch Stationer or Dealer in Paper, or other Perſon, ſhall for each and every the reſpective Offences aforeſaid forfeit the Sum of One hundred Pounds; and if any Paper Maker ſhall receive, or cauſe, procure, permit, or ſuffer to be received, reſtored, returned, re-delivered, or ſent to him or her, or to be kept or depoſited at any Mill, Work Houſe, Storehouſe, Room, or other Place to him or her belonging, or at any other Place to or for his or her Uſe, any ſuch Wrapper, Cover, or Label, which had been before uſed, every ſuch Paper Maker ſhall forfeit for every ſuch Offence the Sum of One hundred Pounds; and every ſuch Wrapper, Cover, Label, and all Paper of any Sort or Kind which ſhall or may be conveying or conveyed therein or therewith ſhall be forfeited, and may be ſeized by any Officer or Officers of Exciſe; and

Penalties.

all and every Carriage in which or on which any ſuch ſtamped marked Cover, or Wrapper, or Label, which had before contained any Paper, or had been affixed to any Paper, ſhall be found in the Courſe of Conveyance, and every Horſe or Beaſt of Burthen attached to any ſuch Carriage, ſhall be forfeited, and may be ſeized by any Officer or Officers of Exciſe: Provided always, that nothing herein contained ſhall extend or be deemed to extend to inflict the ſaid Penalty of One hundred Pounds for or on account of the not deſtroying or returning any Wrapper or Cover which ſhall have been opened, containing therein the ſame identical Ream of Paper which was removed, carried, or ſent away by the Maker thereof, and which ſhall have been returned to him or her on account of the ſame being diſliked and refuſed by the Perſon or Perſons to whom the ſame was ſent, or for or on account of the not deſtroying or returning of any Label affixed to ſuch Wrapper or Cover; any Thing herein contained to the contrary in anywiſe notwithſtanding.

Paper, &c. not to be removed without Permit.

LIII. And be it further enacted, That it ſhall not be lawful for any Paper Maker to ſend or deliver any Ream of Paper, or any Parcel of Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, or Button Paper, or Button Board, out of the Mill or Manufactory of ſuch Paper Maker, without a Permit for the Removal thereof, ſigned by the Officer in charge of ſuch Mill or Manufactory, or other Officer authorized in that Behalf by the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, and that every ſuch Permit ſhall be written or printed in plain legible Characters, and ſhall contain ſuch Particulars as ſhall from Time to Time be directed by the Commiſſioners of Inland Exciſe and Taxes in *Ireland*, or any Three of them, and alſo the ſeveral following Particulars, that is to ſay; the Date and Number of ſuch Permit, and the Diſtrict from whence iſſued, and the Place to which ſuch Paper or Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, therein mentioned are intended to be carried, and ſhall particularly expreſs the Marks, Weight, Package, Quality, and Denomination of Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, according as the ſame is commonly and uſually called and known, ſo intended to be conveyed under ſuch Permit, and ſhall likewiſe contain the real Name and Surname, and Place of Abode, of the Paper Maker, and the Situation of his or her Mill or Manufactory, and the real Name and Surname and Place of Abode of the Perſon or Perſons to whom, and the Place or Places to which ſuch Paper or Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, as aforeſaid, is intended to be ſent; and in every ſuch Permit ſhall be expreſſed and ſet forth the Date of the Month and Year when ſuch Paper or Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, was weighed and charged with Duty by the Officer; and if any Ream of Paper, or Parcel of Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, ſhall be conveying or carrying, or carried or conveyed, from the Mill or Manufactory of any Paper Maker, the ſame ſhall be forfeited, and may be ſeized by any Officer of Exciſe, unleſs the Carrier or Perſon conveying

Permit to contain certain Particulars.

Seizure to be made if Permit be not produced.

veying the ſame, or the Perſon in whoſe Poſſeſſion the ſame ſhall be, ſhall, on Demand made by any Officer of Exciſe, produce a Permit under the Hand of the proper Officer of Exciſe, authorizing the Removal of ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, reſpectively, and upon the Trial of any Information for the Forfeiture of any ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board reſpectively, which ſhall be found conveying or conveyed without ſuch Permit as aforeſaid, the Proof of the Perſon from and to whom, and the Place from and to which ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, as aforeſaid reſpectively, ſhall be conveying or conveyed, ſhall lie upon the Claimant or Claimants, and not on the Officer or Perſon proſecuting ſuch Information; and in caſe any fictitious Name or Names, or the Name of any Perſon from or to whom ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, as aforeſaid, mentioned in any Permit, ſhall not be intended to be ſent, ſhall be inſerted in any Permit or Permits, or in caſe ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board as aforeſaid, ſhall be delivered from or to any other Perſon or from or at any other Place than from or to the Perſon or from or at the Place mentioned in the Permit, ſuch Paper, Paſteboard, Scaleboard, Millboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board as aforeſaid, mentioned in ſuch Permit, ſhall be forfeited, and may be ſeized by any Officer of Exciſe; and in every ſuch Permit ſhall be likewiſe mentioned ſome reaſonable limited Time for ſuch Permit being in force for the Conveyance of the Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board as aforeſaid therein mentioned, from one Place to another, and after the Expiration of ſuch limited Time ſuch Permit ſhall not be in force for protecting the Conveyance of ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board as aforeſaid, and the ſame ſhall be forfeited, and may be ſeized by any Officer of Exciſe; and every ſuch Permit in which there ſhall be any Eraſure, Interlineation, or Alteration, ſhall be null and void, and the Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board conveying or conveyed, for the Protection of which any eraſed, interlined, or altered Permit ſhall be produced, ſhall be forfeited, and may be ſeized by any Officer or Officers of Exciſe; and no ſuch Permit ſhall be granted by any Officer, unleſs a Requeſt Note or Requiſition in Writing, duly ſtamped according to Law, and containing ſuch Particulars as herein-after required, ſhall have been delivered by or on Behalf of the Party requiring ſuch Permit, and every ſuch Requeſt Note or Requiſition ſhall contain the Name and Surname of the Paper Maker, and Situation of the Mill or Manufactory of the Paper Maker ſending ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board as aforeſaid, and the Name and Surname of the Perſon to whom intended to be ſent, and ſpecifying the Trade, Occupation, or Calling of ſuch Perſon, and alſo the Place to which ſuch Paper, Paſteboard, Millboard,

On Trial for Forfeiture, Proof to lie on Claimant.

Fictitious Names inſerted in Permit; Expiration of Time; or Eraſures; render it invalid.

Requeſt Note for Permit to be ſtamped, and to contain certain Particulars.

board, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board as aforeſaid, is intended to be ſent; and ſuch Requiſition or Requeſt Note ſhall particularly expreſs the Marks, Weight, Package, Quantity, and Denomination of ſuch Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, according as the ſame is commonly and uſually called and known, and the Date of the Month and Year the ſame was reſpectively weighed and charged with Duty.

What Evidence ſhall be given if Permit be loſt.

LIV. And be it further enacted, That on Oath made by the Carrier or Perſon in whoſe Poſſeſſion any Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board, for which a Permit ſhall have been granted, of the Loſs of ſuch Permit, and by the Paper Maker who ſhall have ſent the ſame under ſuch Permit, before any Commiſſioner or Sub-Commiſſioner of Exciſe, that ſuch Permit was taken out, and was not uſed or intended to be uſed to his Knowledge or Belief fraudulently to cover or protect any other Paper or Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board whatever, but was taken out for the particular Paper, Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board as aforeſaid, ſo ſeized as aforeſaid, for want of Permit, in ſuch Caſe the Entry of ſuch Permit in the Books of the proper Officer, or a Copy thereof duly atteſted, ſhall be Evidence of ſuch Permit having been taken out, and ſuch Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board as aforeſaid, ſhall thereupon be reſtored to the Owner or Proprietor thereof: Provided always, that if the Carriage of any ſuch Paper or Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board as aforeſaid, ſhall be prevented from being fully performed within the Time limited in ſuch Permit by any unavoidable Accident, then on Notice being immediately given by the Owner or Carrier of ſuch Paper or Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board as aforeſaid, to any Officer of Exciſe, and Reſt or Stay being made of ſuch Paper or Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board as aforeſaid, at or near the Place where ſuch Accident ſhall happen, the Officer of Exciſe to whom ſuch Notice ſhall be given, ſhall without Delay repair to the Place where ſuch Paper or Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board as aforeſaid, ſhall then be, and if ſuch Officer ſhall find upon View or Enquiry that ſuch Paper or Paſteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board as aforeſaid, were ſtopped or delayed in their Carriage by Accident, then ſuch Officer ſhall thereupon by Endorſement on ſuch Permit enlarge the Time for the Carriage of ſuch Paper or Paſteboard, Millboard, Scaleboard or Glazed Paper, Sheating or Sheathing Paper, Button Paper or Button Board as aforeſaid, to the Place of their firſt Deſtination; and if any Officer of Exciſe ſhall wilfully or negligently omit or refuſe to do his Duty therein according to the Directions aforeſaid, ſuch Officer ſhall, on Proof thereof being made to the Satisfaction

Time of Permit may be enlarged on proper Notice.

Penalty on Officer for Neglect.

faction of the Commissioners of Excise in *Ireland*, or any Three or more of them, forfeit the Sum of Ten Pounds.

Officer granting or renewing Permit to examine on Oath whether the Duty has been paid.

LV. And be it enacted, That it shall be lawful for any Officer granting or renewing any such Permit, to examine upon Oath, which Oath he is hereby authorized to administer, any Person or Persons applying for such Permit, whether the Duty was actually charged or paid for the Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board for which such Permit shall be so demanded; and as to the Identity of such Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board as aforesaid, and to all such Matters as shall appear to such Officer or Officers necessary to satisfy him or them that the Duties payable on such Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board as aforesaid, had been duly charged or paid.

Permit to be delivered to the Officer within 48 Hours after the Arrival of the Paper, who shall, on finding the Paper to correspond with Permit, certify the same on the Back thereof, &c.

LVI. And be it further enacted, That every Person being a Stationer or Dealer in Paper, or a Paper Stainer, or Manufacturer of Paper, to whom any such Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, shall be sent, shall, within Forty-eight Hours after the Arrival thereof, or after the Expiration of the Time limited in such Permit, repair with such Permit to the Surveyor or Gauger of the Walk in which such Person shall reside, and shall present and deliver the same to such Officer, who shall within Twenty-four Hours examine such Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, and shall without Fee or Reward, if such Officer shall find that such Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, correspond with such Permit, certify on the Back thereof that such Permit was presented to him, and that, having examined the Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board respectively alledged to have been conveyed under such Permit, he found that such Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board to correspond therewith, and such Officer shall sign and date such Certificate, and shall thereupon re-deliver such Permit, with such Certificate endorsed thereon, to the Party, and such Permit, with such Certificate thereon, shall be a Protection for such Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board; and if any such Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board shall be found in the Possession of such Stationer or Dealer in Paper, or Paper Stainer, after the Expiration of such Forty-eight Hours respectively as aforesaid from the Arrival of the Goods, or from the Expiration of the Time limited in the Permit under which such Goods were conveyed to such Stationer or Dealer in Paper, or Paper Stainer, and such Permit, with such Certificate as is thereon herein directed to be indorsed thereon, shall not be produced on Demand of any Officer of Excise, then all such Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing

Paper, &c. liable to Forfeiture if such Permit and Certificate be not produced.

Sheathing Paper, Button Paper, or Button Board, which shall have been so conveyed under such Permit, and which shall be found without such Certificate, which shall be so found, shall be forfeited, and may be seized by any such Officer.

Forging, or using forged Permits.

LVII. And be it enacted, That if any Person or Persons shall at any Time counterfeit or forge any Permit or Let-pass for the Carriage of Paper, Pasteboard, Millboard, Scaleboard, or Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, or shall counterfeit any Impression, Stamp, or Mark, provided or appointed or to be provided or appointed by the Commissioners of Inland Excise and Taxes, or by the Commissioners of Customs and Port Duties respectively for the Time being, or any Three or more of them respectively, to be put to or upon such Permit or Let-pass, or shall make use of any such counterfeit or forged Permit or Let-pass, with such counterfeit Impression, Stamp, or Mark knowing the same to be counterfeited, such Person or Persons being thereof legally convicted shall be adjudged guilty of Felony, and shall be transported for the Space of Seven Years.

Felony.

Drawback of Duty on Paper used in printing Bibles, &c. by the King's Printer in Ireland, to be allowed on certain Conditions.

LVIII. And whereas it is expedient that an Allowance should be made for Paper used in printing Bibles, Testaments, Psalm Books, and Books of Common Prayer, by the King's Printer in *Ireland*, be it therefore enacted, That it shall and may be lawful to and for the Commissioners of Inland Excise and Taxes in *Ireland* for the Time being, upon being satisfied that the Duty of Excise shall have been fully paid for any Quantity of Paper of the First Class herein-before mentioned used by the King's Printer in *Ireland*, in the printing of Bibles, Testaments, Psalm Books, and Books of Common Prayer of the Church of *England* and *Ireland*, to pay and allow to such King's Printers, or to the Person or Persons by them respectively authorized to receive the same, a Drawback or Allowance of Three-pence *per* Pound Weight for all such Paper so used as aforesaid, under the Conditions and Regulations herein-after mentioned and expressed: Provided always nevertheless, that nothing in this Act contained shall extend or be deemed or construed to extend to entitle the said King's Printer, or any Person or Persons whatever on his Behalf, to any such Drawback or Allowance for or in respect of any such Paper used in the Printing any such Bibles, Testaments, Psalm Books, or Books of Common Prayer, unless the said Paper shall have visible in the Substance thereof a Mark, commonly called a *Water Mark*, of the Date of the present Year of our Lord One thousand eight hundred and sixteen in Figures, or of some subsequent Year of our Lord; nor unless the Manager of the Press of such King's Printer shall, at least Forty-eight Hours before any such Paper is begun to be prepared for printing, give or cause to be given to the Surveyor of Excise of the District, a Notice in Writing of the Intention to print such Paper, specifying in such Notice the Number of Reams or Bundles of such Paper so intended to be printed, and whether the same is to be printed for Bibles, Testaments, Psalm Books, or Common Prayer Books, and of what Size the intended Impression or Edition thereof is to consist; nor unless all such Paper shall, on the Attendance of such Surveyor or some other Officer of Excise, be produced to such Surveyor or Officer inclosed in the original Covers or Wrappers in which such Paper was charged with Duty with the Impression of the Officer's Stamp, and his

Paper to have the Date of the Year in the Water Mark.

Notice to be given of the Quantity of Paper to be printed, &c.

his Chriſtian and Surname, and the Date of the Charge of the Duty with the Claſs of ſuch Paper, and the ſeveral Matters herein-before preſcribed and directed to be marked, written, or printed, remaining on ſuch Covers or Wrappers reſpectively; nor unleſs ſuch Chief Manager of the Preſs of ſuch King's Printer ſhall provide good and ſufficient Scales and Weights, and ſhall permit and aſſiſt ſuch Officer to uſe the ſame for the Purpoſe of aſcertaining the true Quantity and Weight of ſuch Paper; nor unleſs the Chief Manager of the Preſs of ſuch King's Printer ſhall in like Manner, within One Month next after the Whole of ſuch Impreſſion or Edition ſhall have been printed off, dried, and finiſhed, give or cauſe to be given to the Surveyor of Exciſe of the Diſtrict Forty-eight Hours Notice in Writing of ſuch Impreſſion or Edition being printed off, dried, and finiſhed, and thereupon ſuch Surveyor or ſome other Officer of Exciſe ſhall attend and inſpect, examine and weigh the Whole of ſuch Impreſſion or Edition, unbound and in Sheets, and ſhall thereupon give and deliver to ſuch Chief Manager of the Preſs of the King's Printer a Certificate in Writing of his having ſo done, ſpecifying therein the Name of ſuch Book, together with the Size thereof, and the Number of Copies of which ſuch Impreſſion or Edition conſiſts, and the Weight of the Paper on which the ſame is printed; but if ſuch Weight ſhall exceed the Weight of the Paper actually produced to and taken account of by the proper Officer previous to the Printing thereof as aforeſaid, then and in ſuch Caſe ſuch Weight, previous to the Printing thereof, ſhall be inſerted in ſuch Certificate, and the Allowance ſhall be made for no greater Quantity or Weight than the Weight ſpecified in ſuch Certificate, any Thing herein contained to the contrary notwithſtanding: Provided alſo, that no ſuch Allowances ſhall be made for or in reſpect of any ſuch Paper uſed in the Printing any ſuch Bibles, Teſtaments, Pſalm Books, or Books of Common Prayer, unleſs the Chief Manager of the Preſs of ſuch King's Printer ſhall make and ſubſcribe, on the Back of ſuch Certificate, an Oath in Writing before the ſaid Commiſſioners of Inland Exciſe and Taxes, or any Two or more of them, (which Oath they the ſaid Commiſſioners are hereby authorized and empowered to adminiſter), of the Quantity and Weight of the Paper actually made uſe of in the Printing of any ſuch Impreſſion or Edition of the Bible, Teſtament, Pſalm Book, or Book of Common Prayer, as the Caſe may require, and that ſuch Chief Manager of the King's Printer believes that all Duty by Law impoſed for or in reſpect of ſuch Paper uſed in the Printing of ſuch Impreſſion or Edition has been fully paid, and that no Drawback or Allowance has been before claimed or paid for or in reſpect of ſuch Paper or any Part thereof, and that the Whole of the Impreſſion or Edition of ſuch Bible, Teſtament, Pſalm Book, or Book of Common Prayer, has been printed by the King's Printer at his uſual and ordinary Printing Houſe on his or their own Account, under and by virtue of the excluſive Patent, Authority, or Privilege, belonging to him as ſuch King's Printer, and for his ſole and entire Benefit, Profit, Emolument, and Advantage.

Scales and Weights to be provided.

Notice to be given when Impreſſion printed off.

Oath to be made to certain Particulars.

Paper may be exported from Ireland, and the Drawback obtained.

LIX. And be it enacted, That it ſhall and may be lawful for any Perſon to export as Merchandize from *Ireland* any Paper made in *Ireland*, upon which Paper all Duties chargeable by Law ſhall have been duly paid and ſatisfied, and under, ſubject, and according to ſuch Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, ſo far as the ſame

ſame reſpectively are applicable thereto, as are enacted by any Act or Acts for obtaining a Drawback on the Exportation of any Article or Thing ſubject to a Duty of Exciſe; and ſuch Exporter, or his Clerk or Manager, ſhall moreover make Oath that he believes that the Duties of Exciſe impoſed on ſuch Paper in reſpect of the Quality and Weight thereof, or a Sum or Sums equal in Amount to ſuch Duties, have been fully paid for ſuch Paper, and thereupon a Drawback of the Duty ſo paid ſhall be allowed, on the ſaid ſeveral Rules, Regulations, Reſtrictions, Proviſions, Fines, Penalties, and Forfeitures, as far as the ſame reſpectively are applicable thereto, ſhall be in full Force, and ſhall be and the ſame are hereby directed to be obſerved, practiſed, applied, and put in Execution, upon ſuch Exportation of any ſuch Paper, as fully and effectually to all Intents and Purpoſes as if the ſame reſpectively had been re-enacted in this Act.

Drawback not to be allowed unleſs the Officer find the Paper incloſed in the Wrappers in which the ſame was charged with the Duty, &c.

LX. Provided nevertheleſs, and be it enacted, That nothing in this Act contained ſhall extend or be deemed to extend to entitle any Perſon to any ſuch Drawback for any ſuch Paper, unleſs the Officer of Exciſe who ſhall attend to ſee ſuch Paper packed up in order to be exported, ſhall then find ſuch Paper incloſed in the Cover or Wrapper in which the ſame was charged with Duty with the Impreſſion of the Officer's Stamp, and his Name and Surname, with the Date of the Charge of the Duty on ſuch Paper, and the Claſs thereof, together with the ſeveral Matters hereinbefore preſcribed and directed to be marked, written, or printed, remaining on ſuch Cover or Wrapper; and that it ſhall and may be lawful for ſuch Officer who ſhall attend to ſee ſuch Paper packed up as aforeſaid, and ſuch Officer is hereby required to take off or to ſee taken off all and every the Impreſſions of the Officer's Stamp or Label from every Ream of ſuch Paper intended to be packed up in order to be exported before the ſame ſhall be ſo packed.

Books bound or unbound may be exported, the Exporter making Oath that the Duty has been paid, to entitle to the Drawback.

LXI. And be it enacted, That it ſhall and may be lawful for any Perſon to export from *Ireland*, as Merchandize, any Books, either unbound, or bound with any Materials reſpectively liable to any Duties of Exciſe, and for which the Duties of Exciſe impoſed for or in reſpect thereof have been paid, and ſuch Books being made up or compoſed of Paper made in *Ireland* of the Firſt Claſs, and for all which Paper ſo to be exported the Duty of Exciſe ſhall have been paid, and under, ſubject, and according to ſuch Rules and Regulations, Proviſions, Fines, Penalties, and Forfeitures as aforeſaid, as far as the ſame or any of them can or may be applied thereto, and ſuch Exporter, or his Clerk or Manager, ſhall, in caſe ſuch Books ſhall be to be exported, make Oath that he believes the Duty of Exciſe hath been fully paid for ſuch Paper, and alſo that he believes that no Drawback hath been before received by any Perſon for or in reſpect of ſuch Paper, or any Part thereof; and in caſe ſuch Books, bound with any Materials as aforeſaid, ſhall be to be exported, then ſuch Exporter, or his Clerk or Manager, ſhall make further Oath that he believes the ſeveral Duties of Exciſe, by any Act or Acts of Parliament impoſed for or in reſpect of the Materials of which the Binding is compoſed, have been paid, and that a Drawback, equal to the Duty by Law payable by Weight on Paper of the Firſt Claſs, ſhall be allowed for and in reſpect of all ſuch Books, under and ſubject to the ſaid ſeveral Rules, Regulations, Reſtrictions,

tions, Provisions, Fines, Penalties, and Forfeitures, and which Rules, Regulations, Restrictions, Provisions, Fines, Penalties, and Forfeitures, so far as the same respectively can or may be applied to the Exportation of such Books, shall be extended to the same respectively, as fully and effectually as if the same respectively had been re-enacted in this Act.

Foreign Paper on Importation to be stamped.

LXII. And in order to secure the due Payment of the Duties payable upon the Importation of Foreign Paper, be it enacted, That the Officer or Officers of the Customs at the Port or Place where any Foreign Paper shall be imported, shall cause such Paper, whether in a Ream or exceeding a Ream, to be marked, stamped, or sealed in such Manner as the Commissioners of His Majesty's Customs and Port Duties, or any Three or more of them, shall direct; and the said Commissioners shall and they are hereby authorized and required to provide proper Stamps, Marks, or Seals, for marking, stamping, or sealing all Foreign Paper imported, to denote the charging the Duties thereon, and the same to cause to be distributed to the proper Officers of the Customs for the Purposes in this Act mentioned, which Officers are hereby required and enjoined to mark, stamp, or seal the same, in such Manner as the said Commissioners shall from Time to Time think fit to direct; which Stamps, Marks, or Seals to be provided in pursuance of this Act may be altered or renewed from Time to Time, as the said Commissioners shall from Time to Time think fit to direct.

Stamps to be provided.

Foreign Paper imported in a less Quantity than a Ream, forfeited.

LXIII. And be it further enacted, That if any Foreign Paper shall be imported into *Ireland* in any less Quantity than a Ream, each such Ream containing Twenty Quires, and each Quire thereof Twenty-four Sheets, the same shall be forfeited, and shall and may be seized by any Officer or Officers of the Revenue.

Penalty on defacing the Stamp denoting the Duty.

LXIV. And be it enacted, That if any Person shall, with Intent to defraud His Majesty of any of the Duties imposed upon Paper, wilfully cut out, obliterate, or deface, or wilfully suffer to be cut out, obliterated, or defaced, the Stamp, Mark, or Seal put by any Officer of the Revenue upon such Foreign Paper, to denote the charging of the Duty on such Paper, every such Person shall forfeit the Sum of Fifty Pounds for every Ream or other Parcel of Paper on which the Stamp, Mark, or Seal put by any such Officer shall be so wilfully cut out, obliterated, or defaced.

Forging such Stamps, &c.

LXV. And be it further enacted, That if any Person shall counterfeit or cause to be counterfeited any Stamp, Mark, or Seal provided by the Commissioners of Customs and Port Duties in pursuance of this Act, or shall counterfeit, forge, or resemble the Mark or Impression of any such Stamp, Mark, or Seal upon any Paper, or shall have in his, her, or their Custody or Possession any such counterfeit Stamp, Mark, or Seal, knowing the same to be counterfeited, or shall have in his, her, or their Custody or Possession, or shall utter, vend, or sell any Paper with a counterfeit or forged Mark or Impression of any such Stamp, Mark, or Seal thereon, knowing the same to be so counterfeited or forged, or shall, upon any Ream or Quantity of Foreign Paper which has not been duly entered with the proper Officer or Officers of the Revenue, and charged with the Duty payable upon the Importation of such Paper, knowingly put or place

the Impreſſion of any ſuch counterfeit or forged Stamp, Mark, or Seal, or ſhall knowingly affix upon any Ream or Quantity of ſuch Paper, any Stamp, Mark, or Seal which ſhall have been before affixed, marked, ſtamped, or ſealed, upon any other Ream or Quantity of Foreign Paper, then and in every ſuch Caſe every ſuch Perſon ſo offending therein ſhall, for every ſuch Offence, forfeit the Sum of Five hundred Pounds. Penalty.

LXVI. And be it enacted, That no Paper imported into this Kingdom fit for, or capable of being uſed for the Purpoſes of Writing, Printing, or Drawing, ſhall be entered under the Denomination of Card Paper, or Cap Paper, but the ſame ſhall be entered by the Pound Weight, and be charged with ſuch Duty as all other Papers ſo to be entered are or ſhall be ſubject to. Paper imported to be entered by the Pound Weight, and ſo charged.

LXVII. And be it further enacted, That every Thing in this Act contained, relating to any Paper or Paſteboard, or to any Paper Maker, ſhall be deemed and conſtrued to extend, and ſhall extend to all Paper of every Sort and Kind, and to all Paſteboard, Millboard, Scaleboard, and Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, and to every Maker and Manufacturer of every Sort and Kind of Paper, Paſteboard, Millboard, Scaleboard, Glazed Paper, Sheating or Sheathing Paper, Button Paper, and Button Board, and that every Thing in this Act contained relating to any Paper Mill ſhall be deemed and conſtrued to extend, and ſhall extend to every Manufactory and Place in which the making or manufacturing of any Paper, Paſteboard, Millboard, Scaleboard, Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, ſhall be carried on, or in which any Paper, Paſteboard, Millboard, Scaleboard, Glazed Paper, Sheating or Sheathing Paper, Button Paper, or Button Board, ſhall be dried or kept, as fully as if ſuch Matters and Things had been repeated and expreſſed throughout the Body of this Act. Act to extend to Paper, &c. of all Sorts, and to all Makers and Mills, &c.

LXVIII. And be it further enacted, That if any Perſon who ſhall take any Oath or make any Affirmation by this Act required to be taken or made, ſhall wilfully or knowingly ſwear or affirm falſely thereon, any ſuch Perſon being duly convicted thereof, ſhall ſuffer the Pains and Penalties to which Perſons guilty of wilful or corrupt Perjury are or ſhall be ſubject by any Law in force in *Ireland*; and if any Perſon ſhall corruptly procure or ſuborn any other Perſon or Perſons to ſwear or affirm falſely in any ſuch Oath or Affirmation, any ſuch Perſon being duly convicted of ſuch procuring or ſuborning ſhall for every ſuch Offence incur and ſuffer ſuch Penalties, Forfeitures, Pains, and Diſabilities, as Perſons convicted of Subornation of Perjury are reſpectively liable unto by any Law in force in *Ireland*. Perſons taking falſe Oaths puniſhed for Perjury.

LXIX. And be it further enacted, That all Penalties and Forfeitures under this Act ſhall be paid and payable in *Britiſh* Currency, and ſhall be raiſed, levied, collected, paid, ſued for, recovered, and applied, in ſuch Manner and under ſuch Powers and Authorities, and by ſuch Ways and Methods, and according to ſuch Rules and Directions as are appointed, directed, and expreſſed for the recovering of any Penalties or Forfeitures in and by an Act made in *Ireland* in the Fourteenth and Fifteenth Years of Recovery and Application of Penalties.

His late Majesty King *Charles* the Second, intituled *An Act for settling the Excise or new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted*; or in and by an Act made in the Forty-
46 G. 3. c. 106. sixth Year of His present Majesty's Reign, intituled *An Act to provide for the better Execution of the several Acts relating to the Revenues, Matters, and Things under the Management of the Commissioners of Customs and Port Duties, and of the Commissioners of Inland Excise and Taxes in* Ireland; or in and by any other Act or Acts in force in *Ireland*, relating to the Revenue of Customs and Excise, or either of them, as fully and effectually to all Intents and Purposes, as if the same were herein repeated and re-enacted, with the like Remedy of Appeal to and for the Party or Parties aggrieved, as in and by the said recited Act of the Fourteenth and Fifteenth Years of His late Majesty King *Charles* the Second, or any other Act or Acts as aforesaid, is provided.

Commencement of Act.

LXX. And be it enacted, That this Act shall commence and take Effect from and after the Fifth Day of *August* One thousand eight hundred and sixteen.

Act may be altered this Session.

LXXI. And be it enacted, That this Act may be altered, amended, or repealed, by any Act or Acts to be passed in this present Session of Parliament.

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6*